

Financial Report of Revenues and Expenses

3rd Quarter 1999



CLARK COUNTY, WASHINGTON
FINANCIAL REPORT of REVENUES and EXPENSES
Third Quarter 1999

| | |
|---|-----|
| Highlights | i |
| Major Revenues | 1-4 |
| Expenditures by Program | 5-6 |
| Contingency | 7 |
| Sales Tax | 8 |
| Property Tax | 9 |
| Hotel/Motel Tax and Revenue Sharing Sales Tax | 10 |
| Property Tax Penalties and DNR Timber Sales (G.F.) | 11 |
| Interest and Motor Vehicle Excise Tax | 12 |
| Motor Vehicle Licensing | 13 |
| Recording | 14 |
| District Court | 15 |
| Animal Control/Protection | 16 |
| Building Permits | 17 |
| Planning Fees | 18 |
| Water Resources and Corrections | 19 |
| Excise Tax | 20 |
| Motor Vehicle Fuel Tax and Clerk's Revenue | 21 |
| Superior Court Activity | 22 |
| Superior Court Activity (cont.) and Cable Television Franchise Fees | 23 |
| GIS Fund Detailed Schedule | 24 |
| Community Development Detailed Schedule | 25 |



AUDITOR

GREG KIMSEY

MEMORANDUM

TO: Bill Barron, County Administrator

FROM: John Ingram, Finance Director

DATE: November 1, 1999

SUBJECT: Third Quarter 1999 – Financial Report

The results of the County's financial activity through September 1999 are attached. Overall, the County's financial condition remains healthy. Revenues are on target, and expenditures are not unusual for this time of year. However, the County faces major fiscal challenges in 1999 and beyond. These challenges include the anticipated general fund budget cuts in 2000, the final transition out of some annexation agreements with the City of Vancouver (roads and parks maintenance), continued flattening of property tax revenue due to Referendum 47, increased service demands from population growth, and the need to fund significant capital facility improvements to provide for additional court system space needs.

In addition, Initiative 695 will be on the November 1999 statewide ballot. If passed by the voters, this initiative would eliminate motor vehicle excise taxes, and as a result reduce the county's general fund revenues in 2000 by about \$3 million. An estimated \$2.3 million of this is in revenue dedicated to Law and Justice programs.

Revenues

Growth related revenues show a mixed trend at the end of the third quarter. A brief narrative follows of the major revenue categories reflected on page one.

Sales tax revenue was weaker than expected in the second and third quarters of 1999. When combined with a stronger than expected first quarter, the revenues are slightly lower than expectations. If current trends continue, sales tax revenue will be about \$110,000 less than expected in 1999.

The 0.1% sales tax for criminal justice assistance was effective on March 1, 1999. The county has received the first five months of revenue, with actual revenues about equal to the forecast.

Taxable sales in the county as a whole have been practically stagnant. Data that compares Clark County to other counties is only available up through June 1999. The following table shows the eight largest counties in the state, by population, and their retail sales growth for the first 6 months of 1999, compared to the first 6 months of 1998 (in order by population):

| <u>County</u> | <u>Retail Sales Growth</u> |
|---------------------|----------------------------|
| King County | 8.8% |
| Pierce County | 10.1% |
| Snohomish County | 11.0% |
| Spokane County | 6.5% |
| Clark County | 1.0% |
| Kitsap County | 12.0% |
| Yakima County | -4.2% |
| Thurston County | 12.2% |

General Fund property tax collections are at about 28% of budget, which is slightly higher than expected. The majority of property tax revenue is received in the second and fourth quarters.

Road Fund property taxes are about 27% of budget, which is slightly higher than expected for the first three quarters of the year.

Motor vehicle license fees are 4.4% higher than in 1998 and are just over 40% of budget, slightly higher than expected. Revenues in the fourth quarter may slow as voters wait for the results of the I-695 vote in November. Licensing transactions are up 2.5% from last year.

Motor vehicle fuel tax revenue for the Road Fund is 2.7% higher than in 1998. Actual revenues-to-date represent 42.4% of forecasted revenues for 1999/2000.

DNR Timber sales revenue in the third quarter was about equal to the second quarter, while the first quarter was much beyond expectation. Revenues for the first three quarters of the year are 60% above last year and represent 88% of forecasted revenues for the biennium. A forecasted revenue amount for Road Fund DNR timber sales was inadvertently omitted during the budget process.

Real Estate Excise Tax - First and Second ¼% REET, which is sensitive to both growth and annexation, were slower through September, compared to January through September 1998. The revenues in the third quarter were only about 93% of third quarter in 1998, signaling a continued trend toward lower Real Estate Excise Tax revenue. Revenue for the first three quarters of 1999 represent only 33% of forecasted 1999/2000 revenues.

Recording fees have slowed down from their extremely high levels in the first two quarters, but are still significantly above expectations. Revenues are almost 52% of forecast for 1999/2000. Recording transactions are up 11% from last year. The fourth quarter and all of 2000 should see a return to activities closer to 1997 levels.

District court revenues continued their growth that began in the fourth quarter of 1998. Revenues for the third quarter are 4% above third quarter 1998. Revenues-to-date are almost 36% of projected revenues for 1999-2000, which is in accordance with expectations. District Court transactions are up 1.2% from last year.

Superior Court (Clerk) revenues are 18% higher than the first three quarters of 1998 and are on track for meeting 1999-2000 revenue projections. Superior Court filings for January through September of 1999 are 3.3% higher than in 1998. Criminal filings are 7.7% below 1998 levels, while civil filings are 9.5% higher and juvenile filings 7.6% higher than 1998.

Building and Code Fund revenues in total were 4.8% less in 1999 than at the same time in 1998. Revenues for the whole fund are 33% of forecasted revenues for 1999-2000.

Building activity shows a 3.5% decrease in building permits issued, resulting in a 16.5% decrease in revenues compared to the first three quarters of 1998. Note that 1998 first quarter revenue was much higher than usual because of the timing of a Growth Management Plan decision regarding land use and an increase in "Pipeline 1" building activity. Third quarter 1999 revenue is about 1% less than third quarter revenue in 1998. Building revenues-to-date for 1999 are 30% of 1999-2000 budgeted revenue.

Development Services (Current Planning) fee activity increased 10% over the first three quarters of 1998. Development services fee revenue for the first three quarters of 1999 is 58% of forecasted revenues for the 1999-2000 biennium.

Starting in 1999, Long-Range Planning became a separate department in the Building and Code Fund. Long-range planning revenues are 3% of forecasted revenues for 1999-2000, with no increase between the second and third quarters. About half of the anticipated revenues are for internal planning services, mostly for transportation planning. The department did not bill Public Works for about \$200,000 for work performed during the first six months of 1999, as anticipated.

Corrections program revenue is significantly higher than 1998. The first three quarters of 1999 shows a 22% increase in corrections program revenues over same period in 1998. Corrections fees, a subset of corrections revenues, are 27% above 1998. However, revenues were only 30% of forecasted revenues (fees were 32%) for 1999-2000. The extent to which fee revenues are tracking budget varies by program:

| <u>Program</u> | <u>Jan - Sept Actual Revenue</u> | <u>1999-2000 Budgeted Revenue</u> | <u>% of Budget</u> | <u>YTD 99/98</u> |
|-----------------------------------|---|--|-------------------------------|-----------------------------|
| Probation | 249,255 | 198,348 | 125.7% | 234% |
| DWS Class Fee | 26,250 | 34,729 | 75.6% | 354% |
| Victim Panel | 41,495 | 87,929 | 47.2% | 129% |
| Indigent Defense Cost Recovery | 65,333 | 142,500 | 45.8% | 133% |
| Work Crews-External | 264,273 | 689,500 | 38.3% | 83% |
| Work Program Fees | 48,925 | 164,700 | 29.7% | 195% |
| DWI Center | 16,950 | 59,000 | 28.7% | 94% |
| Work Crews-Internal | 197,243 | 720,264 | 27.4% | 169% |
| Electronic Home Confinement | 143,361 | 651,400 | 22.0% | 120% |
| Deferred Prosecution | 46,368 | 229,800 | 20.2% | 119% |
| State Work Release | 8,110 | 55,000 | 14.7% | 64% |
| Sale of Merchandise (Mabry) | 69,758 | 972,900 | 7.2% | 39% |
| <u>Offender Industry Services</u> | <u>119,065</u> | <u>0</u> | <u>N/A</u> | <u>N/A</u> |
| Total | 1,296,386 | 4,006,070 | 32.4% | 127% |

Senate Bill 6211 revenues for the first three quarters were 10% higher than in 1998 and represented 37% of projected revenue, which is in line with projections.

| | <u>Jan-Sept Actuals</u> | <u>99/00 Budget</u> | <u>% of Budget</u> |
|--------------------------|--------------------------------|----------------------------|---------------------------|
| SB 6211 – District Court | 151,723 | 299,094 | 50.7% |
| SB 6211 – Jail | 246,425 | 727,329 | 33.9% |
| SB 6211 – Corrections | 121,462 | 384,037 | 31.6% |
| Total | 519,610 | 1,410,460 | 36.8% |

Program Expenditures

Countywide expenditures and activity within the contingency fund are shown on pages five, six, and seven. Major program costs for the first quarter, in relation to budgets, are summarized below.

| | <u>1999-2000 Budget (\$ millions)</u> | <u>1999-2000 Actual (\$ millions)</u> | <u>% Spent</u> |
|----------------------------|--|--|-----------------------|
| General Government | \$ 37.0 | \$ 12.8 | 34.5 |
| Law & Justice | 108.6 | 38.5 | 35.5 |
| Public Works Non Capital | 105.1 | 30.0 | 28.5 |
| Road Capital | 67.1 | 17.3 | 25.8 |
| Sewer Operations & Capital | 27.9 | 5.7 | 20.5 |
| Community Development | 19.4 | 6.9 | 35.7 |
| Community Services | 72.1 | 19.3 | 26.8 |
| Internal Services | 27.6 | 9.7 | 35.1 |

(continued)

| | 1999-2000 Budget (\$ millions) | 1999-2000 Actual (\$ millions) | % Spent |
|-------------------|-----------------------------------|-----------------------------------|---------|
| Capital & Debt | 99.5 | 21.5 | 21.6 |
| Fiscal & Reserves | 23.4 | 7.6 | 32.4 |
| County Total* | \$587.6 | \$169.3 | 28.8 |

* Totals may not match when added due to rounding.

The end of the third quarter this year represents 37.5% of the biennium. Thirty four percent of budgeted general government expenditures were spent in the first half of 1999. Thirty five percent of Law and Justice expenditures were incurred in the first half. Public Works operations expenditures were 37.3% of budget. Road capital expenditures were 25.8% of budget, while Sewer Operations & Capital was at 20.5%. Community Development expenditures were 35.7% of budget and exceeded revenues by \$760,000. Capital and Debt was 22% expended. Traffic impact fees continue to be expensed at a rate slower than budgeted (5% of budget expended), and Park Impact Fee expenses are at 26% of budget. The Jail Work Center and Juvenile projects increased expenses rapidly in the third quarter, as expected. The Information Technology Reserve has expended just over 40% of its budget.

The use of general fund contingency/fund balance is detailed on page 7.

Fund Balances

General Fund undesignated fund balance was \$8.8 million at the end 1998, down from \$9.6 million at the end of 1997.

The **Road Fund's** fund balance at the end of 1998 was \$12.3 million. Public works has budgeted expenses greater than their project revenue by about \$10 million for 1999-2000. Revenues for the first three quarters of the year are on target, with an additional \$1.1 million in DNR Timber revenue that was not budgeted. This means that the Road Fund should finish 1999 with revenue of \$1 to \$1.5 million in excess of that budgeted. Expenses in the road fund are currently 25.6% of budget, which is about 16% faster than 1998. For the first three quarters of 1999, expenses are \$3.5 million greater than revenues.

Road Fund capital expenses were just over \$14.4 million in the first three quarters of 1999, compared to almost \$9.1 million in 1998. \$4.4 million of the \$14.4 million in 1999 was expended on the Padden Expressway project.

| <u>Road Construction Expenses (through Sept.)</u> | <u>1998</u> | <u>1999</u> | <u>99/98</u> |
|--|--------------------|--------------------|---------------------|
| Engineering | 2,971,862 | 4,066,259 | 137% |
| Purchase of Right-of-Ways | 1,746,082 | 2,848,369 | 163% |
| Roadway Construction | 3,154,986 | 2,688,955 | 85% |
| Storm Drainage | 209,456 | 662,088 | 316% |
| Structures (bridges, tunnels) | 205,721 | 1,736,214 | 843% |
| Traffic and Pedestrian Services | 658,069 | 1,590,971 | 242% |
| Roadside Development (landscaping, sound barriers) | 135,534 | 830,651 | 613% |
| Administration/Other | 4,565 | 4,866 | 107% |
| Total | 9,086,275 | 14,428,373 | 159% |

The **Planning and Code Fund** began the year with a net fund deficit of approximately \$314,000. Most fees were increased in 1997 and some fees were increased for 1998 with the intention of reducing the fund deficit and restoring a working capital reserve over a three-year period, but so far this has not happened. After the first three quarters of 1999, the fund balance deficit has increased an additional \$760,000, for a total deficit of just under \$1.1 million. A fee increase proposal made by the Community Development staff was put on hold until a performance audit of development services is conducted in 2000. In October, the Community Development department will be presenting the BOCC with a new proposal (at BOCC request) for an 11.7% surcharge on building and development services fees to help slow down the growth in this fund deficit.

The **Water Resources Fund's** 1998 fund balance was negative \$217,000. The 1999-2000 adopted budget and revenue projections anticipate a fund balance at the end of 2000 of zero; however for the first three quarters of 1999, expenses were \$217,000 greater than revenues. Current fund balance is estimated at negative \$434,000. In 1998, this fund borrowed \$500,000 from the Road Fund to meet its cash needs. This loan is still outstanding, and an additional loan of \$760,000 was approved in June to meet this year's cash needs. For 1999, all costs are budgeted as being supported by grant revenue, but only \$120,000 of the \$1.1 million estimated grant and intergovernmental revenue has materialized through September.

The **Fair Fund**, along with Planning and Water Resources, is also working to rectify cash/fund balance problems. The fund balance at the end of 1998 was negative \$660,000, which is over \$200,000 better than in 1997. Ending fund balance for 1999 will probably remain close to what it was in 1998.

The **GIS Fund** ended 1998 with a fund balance of \$57,000. Expenses in 1999 are slightly lower than budgeted, but revenues are only 31% of forecast. The net effect on fund balance for the year through September has been a decrease of \$16,000, for a fund balance of \$41,000 at the end of June. If this trend continues, the fund will end the year with about \$40,000, compared to the planned \$122,000.

The **Auditor's O&M Fund**, which is dedicated to the preservation of historical documents, ended 1998 with a fund balance of \$0.6 million, down from \$1.2 million in 1997, because of the Auditor's and Clerk's implementation of their records electronic imaging systems. The Clerk has an additional project in 1999 consisting of imaging files for the previous 5 years. An initial budget of \$219,000 has been approved for this project, but it appears that for this amount, all five of the years may not be completed. This project and other on-going maintenance expenses should leave the fund with approximately \$455,000 at the end of 1999.

The **Mental Health Reserve Fund** was created in 1998 as a funding source for possible claims resulting from mental health inpatient services. An actuarial study was conducted in 1998 to determine the amount of reserve necessary for this purpose, which is approximately \$0.8 million. The fund balance at the end of 1998 reflects complete funding of the reserve. There are currently no budgeted expenses out of this fund for 1999-2000.

The **General Liability Cash Reserve** was \$6.3 million at the end of 1998. Revenues for the first three quarters in 1999 have exceeded expenses by about \$718,000. The County attempts to maintain the general liability reserve at an amount that approximates an 80% to 90% confidence that the reserve will be sufficient to cover all future payments on claims.

Unemployment Insurance estimated retained earnings at the end of September are about \$2.3 million, a slight increase over the \$2.2 million at the end of 1998. **Industrial Insurance** estimated retained earnings at the end of September are about \$0.95 million, about \$50,000 more than the end of 1998.

The **Permanent Reserve Fund** has an ending fund balance of \$5.5 million at the end of 1998, which is approximately 7% of the General Fund's annual operating budget. There are no anticipated revenues or expenses for this fund in 1999 or 2000. This reserve was established by policy to protect the county from loss due to unforeseen catastrophes or economic calamities. This fund balance is within the range established in this policy.

Equipment Reserve Funds (Equipment and Data Processing Revolving Funds) have net current assets at the end of 1998 of \$7.5 million. The DP revolving fund adequately covers PC replacement needs, but there are no reserves to replace either network-related equipment or the County's major information systems. In the Equipment revolving fund, a new equipment rate structure was implemented in 1997 and used to calculate the 1998 rates for rolling stock. The Sheriff has been able to delay successfully replacement of vehicles by beginning to retrofit/refurbish vehicles and extend their useful life. A study of the ER&R rates and retained earnings is currently being completed, with preliminary results expected at the end of 1999 or the beginning of 2000.

Capital Reserves for capital projects are recorded in various funds. These combined reserves are largely committed to capital carry forward items or dedicated uses such as law and justice facilities, open space, parks, and roads. In the second quarter, \$3.2 million in Vancouver UGA parks development REET was disbursed to the City of Vancouver.

| | Year End 1998 (in \$ millions) | September 1999 (in \$ millions) |
|--|---|--|
| Capital Acquisition (equipment) | \$ 0.4 | \$ 0.6 |
| Building Construction (campus construction) | 2.5 | 4.6 |
| 1 st 0.25% Real Estate Excise Tax | 6.4 | 5.7 |
| 2 nd 0.25% Real Estate Excise Tax (Parks) | | |
| Vancouver UGA (as of August) | 2.9 | 1.4 |
| County Urban (as of August) | 0.7 | 0.3 |
| County Regional (as of August) | 1.5 | 3.1 |
| Unallocated (as of August) | 0.0 | 0.4 |
| Tri-Mountain Golf Course | 0.2 | 0.1 |
| Conservation Futures (open space acquisition) | 9.3 | 5.8 |
| Impact Fees | | |
| Traffic | 8.8 | 10.8 |
| Parks | 2.7 | 2.5 |
| Juvenile Building | 9.7 | 8.3 |
| Jail Work Center Building | 3.5 | 6.3 |
| Total | 48.6 | 49.9 |

Other Events Worth Noting

There were several events that occurred during the third quarter of 1999 that have impacted or will impact the County's financially.

- Beginning July 1, 1999, the County's contribution to the PERS I plan decreased, from 7.32% of an employee's salary to 4.60%. The County's contribution to the PERS II plan changed from 7.50% to 4.60%. Payments under the LEOFF II and LEOFF II plans were not changed.
- Through a contract with Jail Benefits Inc, the County recovered \$161,534 from the federal government to offset the cost of incarcerating illegal immigrants. The federal funding for this program is expected to continue next year.
- The County and Wafertech, Inc. settled a disputed property tax assessment on new construction at the plant, resulting in additional property tax revenue of \$258,641 to the General Fund.
- The County issued \$3.0 million in GO Bonds for a joint Fire Station/Sheriff Precinct/Public Safety building at the County Fairgrounds.
- The County and Fort James settled its property tax assessment dispute, resulting in a tax payment of about \$4 million and penalties and interest of about \$1 million. The \$4 million tax payment will be held in abeyance to offset tax relief for taxpayers in affected jurisdictions. The \$1 million in penalties and interest will be deposited in the county's General Fund, according to state law.
- Community Development fees in the Development Services, Building, and Fire Marshal programs were proposed to the BOCC. The fee proposal was not adopted. Staff was

directed to return to the BOCC with an interim fee proposal while an operations review is performed.

- The Sheriff's Office did not renew its agreement with the US Immigration and Naturalization Service to provide INS jail space for its detainees.
- Initiative 695, the \$30 Car Tab Initiative, will be on the ballot in November. The initiative, if passed, would eliminate the Motor Vehicle Excise Tax. The Budget Office and the BOCC have taken steps to identify ways to address revenue shortfalls if the initiative passes. Current estimates are that the County could lose about \$3 million annually in its general fund.

In Summary

Clark County still remains one of the fastest growing counties in the state, by population. The local economy remains steady although there are increasing signs of a possible economic slowdown, such as very low sales tax growth and low REET revenues. High technology employers have been affected by declining domestic markets and the crisis in Asia, although the problems seem to have reached their peak. The County's unemployment rate has decreased from 4.0% in June 1998 to 3.6% in June 1999, and has remained constant for most of 1999.

Non-program specific revenues in the third quarter were strong, and in some cases much better than expected. Motor vehicle licensing revenue is evidence of continued modest growth in the local economy, while Recording numbers in the last month and Real Estate Excise Tax revenues for the last two quarters indicate a slowdown in the local housing market. There are some program-specific revenues that should be monitored in the future based on the third quarter numbers. These revenues include corrections fees, water resources fees, and building permit fees.

At the end of May, most contracts for roads maintenance services related to the 1997 annexation of Cascade Park ended. Contracts for traffic signal maintenance, roadside vegetation maintenance and drainage services are still in force and will terminate at the end of 1999.

The County continues to face significant growth related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development, information technology, and law and justice facilities. The following comments are updates on the status of these projects.

Open space acquisition is being financed by \$10.3 million dollars in general obligation bonds issued in June 1998, plus other financing sources. This is in addition to the \$8.9 million issued in 1994. The conservation futures portion of the County's property tax is financing both of these bonds. The 1999-2000 budget for land acquisition under this program is \$13 million, of which \$4.5 million, or 35%, was expended in the first three quarters of 1999.

Law and justice capital facility needs are focused in the areas of juvenile detention, adult detention and courtroom space. The County issued \$10 million in general obligation bonds in July 1998 to finance the expansion of the juvenile facility. Construction bids were received, and construction began in the first quarter of 1999. Construction on the juvenile expansion is estimated to be completed around September of 2000.

The County issued \$5 million in general obligation bonds in 1996 for the construction of the adult detention facility. The County issued \$6.4 million in general obligation bonds in May 1999 with a true interest cost (TIC) of 4.72%. Of these proceeds, \$5.6 million will be used for the adult detention facility (the remaining proceeds are for a remittance processor and completion of the golf course). The adult detention facility will initially house 200 low security prisoners in a work center environment and should be complete by the end of 2000. Construction bids for this project were received and a contract was awarded in the first quarter of 1999.

Funding for additional courtroom space has been identified from dedicated capital sources and some general-purpose revenues, but has not yet been finalized. The county contracted with architects in the third quarter to provide preliminary designs and cost estimates for the project. If Initiative 695 is approved by voters, the BOCC will be faced with a choice of whether to use some of the identified funding for support of existing services, thereby reducing the amount of additional courtroom space that can be built.

MAJOR COUNTY REVENUES

| Quarter | 1994 Actual | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | 1999-2000 Budget | Act/Bud | 99/98 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------|-------|
| Sales Tax - General Fund * | | | | | | | | | |
| 1st | \$2,405,240 | \$2,369,216 | \$2,623,286 | \$2,665,780 | \$2,412,267 | \$2,589,165 | | | |
| 2nd | 4,767,336 | 4,888,086 | 5,186,049 | 5,024,567 | 4,762,663 | 4,858,825 | | | |
| 3rd | 7,379,121 | 7,546,117 | 8,023,481 | 7,438,573 | 7,257,695 | 7,274,680 | | | |
| 4th | 10,050,595 | 10,318,937 | 11,015,529 | 9,980,084 | 10,033,822 | | 20,330,610 | 36% | 100% |
| Sales Tax -0.2% Opt. - Special Law Enforcement * | | | | | | | | | |
| 1st | 801,747 | 789,739 | 874,429 | 888,593 | 797,534 | 854,633 | | | |
| 2nd | 1,589,112 | 1,629,362 | 1,728,683 | 1,674,855 | 1,574,130 | 1,606,842 | | | |
| 3rd | 2,459,707 | 2,515,372 | 2,674,494 | 2,479,524 | 2,399,436 | 2,404,859 | | | |
| 4th | 3,350,198 | 3,439,646 | 3,671,843 | 3,326,695 | 3,315,780 | | 6,776,536 | 35% | 100% |
| Sales Tax - 0.3% Opt. Revenue Sharing * | | | | | | | | | |
| 1st | 696,907 | 773,683 | 861,056 | 1,001,599 | 1,253,160 | 1,346,184 | | | |
| 2nd | 1,375,614 | 1,582,705 | 1,794,710 | 2,005,031 | 2,457,330 | 2,554,835 | | | |
| 3rd | 2,104,039 | 2,446,037 | 2,709,733 | 3,274,517 | 3,826,591 | 3,971,782 | | | |
| 4th | 2,853,107 | 3,343,375 | 3,676,131 | 4,538,771 | 5,149,479 | | 10,806,543 | 37% | 104% |
| Sales Tax - Criminal Justice Assistance | | | | | | | | | |
| 1st | | | | | | 0 | | | |
| 2nd | | | | | | 286,452 | | | |
| 3rd | | | | | | 811,584 | | | |
| 4th | | | | | | | 2,977,500 | 27% | ##### |
| Property Tax - General Fund | | | | | | | | | |
| 1st | 1,232,879 | 1,318,371 | 1,243,341 | 1,339,191 | 1,624,767 | 1,941,212 | | | |
| 2nd | 11,021,865 | 12,209,526 | 13,648,946 | 14,842,951 | 16,375,680 | 17,346,279 | | | |
| 3rd | 11,652,177 | 12,854,736 | 14,442,209 | 15,695,912 | 17,630,803 | 18,689,132 | | | |
| 4th | 20,094,944 | 22,615,115 | 24,911,439 | 27,503,888 | 30,275,493 | | 66,442,668 | 28% | 106% |
| Property Tax - Road Fund | | | | | | | | | |
| 1st | 992,355 | 1,027,032 | 1,023,441 | 1,004,246 | 1,111,509 | 1,199,299 | | | |
| 2nd | 8,494,100 | 9,261,812 | 10,822,145 | 8,801,259 | 10,028,012 | 11,017,559 | | | |
| 3rd | 9,004,138 | 9,788,180 | 11,461,667 | 9,395,086 | 10,697,824 | 11,642,883 | | | |
| 4th | 15,463,123 | 17,098,489 | 19,564,600 | 16,169,280 | 18,399,382 | | 43,722,305 | 27% | 109% |
| Property Tax Penalty - G.F. | | | | | | | | | |
| 1st | 398,503 | 457,859 | 459,450 | 574,235 | 599,194 | 652,662 | | | |
| 2nd | 1,026,117 | 974,946 | 1,096,904 | 1,257,114 | 1,449,369 | 1,520,732 | | | |
| 3rd | 1,315,256 | 1,255,196 | 1,511,943 | 1,665,052 | 1,886,572 | 2,021,517 | | | |
| 4th | 1,703,965 | 1,851,507 | 2,070,587 | 2,393,799 | 2,601,952 | | 4,943,411 | 41% | 107% |
| Investment Interest - G.F. | | | | | | | | | |
| 1st | 319,556 | 333,228 | 293,416 | 376,810 | 437,828 | 446,509 | | | |
| 2nd | 934,006 | 974,979 | 971,720 | 1,156,958 | 1,323,374 | 1,319,551 | | | |
| 3rd | 1,346,321 | 1,315,371 | 1,346,141 | 1,618,640 | 1,808,134 | 1,780,875 | | | |
| 4th | 1,899,452 | 1,878,587 | 2,074,853 | 2,445,624 | 2,643,744 | | 4,688,631 | 38% | 98% |
| Gambling Excise Tax - G.F. | | | | | | | | | |
| 1st | 190,415 | 195,804 | 139,578 | 135,467 | 117,293 | 158,209 | | | |
| 2nd | 388,936 | 379,396 | 283,904 | 265,458 | 256,914 | 303,068 | | | |
| 3rd | 581,821 | 551,847 | 444,321 | 388,230 | 442,599 | 436,977 | | | |
| 4th | 760,609 | 712,569 | 575,693 | 505,041 | 595,042 | | 1,016,958 | 43% | 99% |
| Motor Vehicle Fees - G.F. | | | | | | | | | |
| 1st | 242,264 | 236,875 | 245,094 | 341,522 | 366,975 | 386,174 | | | |
| 2nd | 524,579 | 521,347 | 547,860 | 774,346 | 825,962 | 854,276 | | | |
| 3rd | 805,366 | 795,512 | 845,552 | 1,211,311 | 1,281,273 | 1,338,205 | | | |
| 4th | 1,019,137 | 1,016,399 | 1,090,588 | 1,568,456 | 1,638,862 | | 3,319,093 | 40% | 104% |

* The distribution formula for sales tax revenue among accounts changed in 1998. Historical data reflects how sales tax would have been distributed in prior years if using the 1998 distribution formula.

| MAJOR COUNTY REVENUES | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------|-------|
| Quarter | 1994 Actual | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | 1999-2000 Budget | Act/Bud | 99/98 |
| Recording Fees - G.F. | | | | | | | | | |
| 1st | 201,195 | 111,439 | 146,558 | 132,162 | 194,945 | 246,245 | | | |
| 2nd | 374,920 | 239,333 | 312,002 | 298,944 | 437,834 | 495,086 | | | |
| 3rd | 529,662 | 378,420 | 467,106 | 484,384 | 678,107 | 708,425 | | | |
| 4th | 662,602 | 528,043 | 624,314 | 662,546 | 939,178 | | 1,367,422 | 52% | 104% |
| Cable Television Franchise Fees - G.F. | | | | | | | | | |
| 1st | 167,256 | 175,173 | 189,184 | 209,930 | 142,108 | 161,737 | | | |
| 2nd | 333,816 | 353,998 | 379,073 | 352,705 | 289,501 | 308,210 | | | |
| 3rd | 498,839 | 536,757 | 581,412 | 488,292 | 445,576 | 460,933 | | | |
| 4th | 679,973 | 721,483 | 785,786 | 632,282 | 600,395 | | 1,186,950 | 39% | 103% |
| District Court Revenues - G.F. | | | | | | | | | |
| 1st | 659,257 | 513,027 | 548,550 | 547,564 | 514,988 | 561,968 | | | |
| 2nd | 1,352,456 | 1,134,544 | 1,123,531 | 1,117,308 | 1,113,564 | 1,212,779 | | | |
| 3rd | 1,952,253 | 1,730,575 | 1,682,544 | 1,709,570 | 1,710,706 | 1,834,764 | | | |
| 4th | 2,524,164 | 2,227,104 | 2,122,399 | 2,284,229 | 2,384,319 | | 5,107,879 | 36% | 107% |
| Photo Radar Revenue - G.F. | | | | | | | | | |
| 1st | | | | | | 37,352 | | | |
| 2nd | | | | | | 81,247 | | | |
| 3rd | | | | | 578 | 133,711 | | | |
| 4th | | | | | 21,709 | | 710,897 | 19% | ##### |
| Superior Court (Clerk's) Revenue - G.F. | | | | | | | | | |
| 1st | 222,365 | 198,082 | 115,538 | 251,074 | 244,721 | 314,314 | | | |
| 2nd | 389,339 | 357,364 | 343,595 | 498,735 | 568,884 | 629,010 | | | |
| 3rd | 547,804 | 530,317 | 547,171 | 729,531 | 781,931 | 920,552 | | | |
| 4th | 690,723 | 756,869 | 823,100 | 1,041,289 | 1,105,205 | | 2,575,682 | 36% | 118% |
| Animal Protection License Revenues - Community Development | | | | | | | | | |
| 1st | 74,527 | 66,794 | 54,132 | 52,044 | 47,633 | 48,758 | | | |
| 2nd | 127,409 | 126,903 | 111,372 | 108,533 | 97,304 | 104,737 | | | |
| 3rd | 177,670 | 174,308 | 162,330 | 159,928 | 154,211 | 159,815 | | | |
| 4th | 209,306 | 209,281 | 200,970 | 199,901 | 197,624 | | 487,387 | 33% | 104% |
| Building Permits - Community Development | | | | | | | | | |
| 1st | 504,278 | 415,460 | 478,865 | 327,706 | 533,321 | 381,578 | | | |
| 2nd | 1,239,140 | 961,512 | 1,181,056 | 749,089 | 1,116,773 | 855,414 | | | |
| 3rd | 1,813,075 | 1,526,079 | 1,737,564 | 1,145,045 | 1,604,364 | 1,339,177 | | | |
| 4th | 2,251,956 | 1,978,231 | 2,254,534 | 1,513,598 | 2,076,079 | | 4,403,493 | 30% | 83% |
| Development Services (Planning) Fees - Community Development* | | | | | | | | | |
| 1st | 255,047 | 238,360 | 259,897 | 198,375 | 251,938 | 383,719 | | | |
| 2nd | 558,257 | 431,562 | 497,109 | 307,108 | 813,905 | 831,745 | | | |
| 3rd | 847,517 | 770,895 | 677,678 | 444,136 | 1,154,016 | 1,269,401 | | | |
| 4th | 1,087,019 | 1,012,985 | 923,834 | 839,820 | 1,596,504 | | 2,182,018 | 58% | 110% |
| Water Resource Fees & Permits - Community Development | | | | | | | | | |
| 1st | 50,035 | 196,045 | 141,259 | 97,177 | 315,596 | 247,169 | | | |
| 2nd | 227,326 | 309,478 | 305,171 | 522,665 | 591,170 | 576,995 | | | |
| 3rd | 380,693 | 537,781 | 426,723 | 706,480 | 838,335 | 829,764 | | | |
| 4th | 537,000 | 686,794 | 549,104 | 997,516 | 1,099,118 | | 2,331,084 | 36% | 99% |
| Long-Range Planning Fees - Community Development* | | | | | | | | | |
| 1st | 42 | 0 | 16,000 | 2,000 | 44,263 | 0 | | | |
| 2nd | 42 | 0 | 16,000 | 2,000 | 60,355 | 45,818 | | | |
| 3rd | 42 | 0 | 16,000 | 2,000 | 315,795 | 45,818 | | | |
| 4th | 42 | 0 | 16,000 | 16,266 | 733,070 | | 1,374,314 | 3% | 15% |
| Fire Bureau Revenues - Community Development | | | | | | | | | |
| 1st | 36,199 | 60,646 | 53,873 | 43,101 | 47,694 | 57,139 | | | |
| 2nd | 120,488 | 117,009 | 108,213 | 92,835 | 103,556 | 126,862 | | | |
| 3rd | 167,351 | 164,895 | 164,879 | 133,763 | 164,607 | 182,532 | | | |
| 4th | 208,307 | 210,815 | 226,761 | 174,824 | 222,775 | | 397,865 | 46% | 111% |

* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.

| MAJOR COUNTY REVENUES | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------|-------|
| Quarter | 1994 Actual | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | 1999-2000 Budget | Act/Bud | 99/98 |
| MV Fuel Tax - Road Fund | | | | | | | | | |
| 1st | 1,182,364 | 1,209,421 | 1,344,384 | 1,419,675 | 1,295,028 | 1,307,976 | | | |
| 2nd | 2,373,065 | 2,420,140 | 2,701,755 | 2,800,054 | 2,619,348 | 2,711,238 | | | |
| 3rd | 3,763,709 | 3,818,997 | 4,171,715 | 4,336,555 | 4,089,467 | 4,198,135 | | | |
| 4th | 5,014,093 | 5,162,110 | 5,549,867 | 5,832,164 | 5,574,616 | | 9,911,119 | 42% | 103% |
| DNR Timber Sales - G.F. | | | | | | | | | |
| 1st | 68,353 | 22,358 | 110,003 | 10,962 | 111,597 | 530,625 | | | |
| 2nd | 149,258 | 325,749 | 388,185 | 169,649 | 415,724 | 708,823 | | | |
| 3rd | 208,160 | 550,959 | 390,310 | 435,184 | 558,118 | 891,798 | | | |
| 4th | 255,766 | 866,738 | 424,942 | 701,715 | 639,663 | | 1,010,925 | 88% | 160% |
| DNR Timber Sales - Road Fund | | | | | | | | | |
| 1st | 72,902 | 10,789 | 123,054 | 12,449 | 139,730 | 659,287 | | | |
| 2nd | 159,270 | 336,474 | 434,243 | 203,634 | 507,535 | 880,751 | | | |
| 3rd | 222,149 | 578,233 | 436,620 | 523,676 | 686,424 | 1,108,153 | | | |
| 4th | 272,968 | 917,217 | 475,361 | 844,790 | 788,872 | | 0 | #DIV/0! | 161% |
| MV Excise Tax Criminal Justice - G.F. | | | | | | | | | |
| 1st | 304,252 | 297,339 | 365,252 | 368,471 | 427,353 | 427,239 | | | |
| 2nd | 588,246 | 594,679 | 744,930 | 741,078 | 838,108 | 854,433 | | | |
| 3rd | 885,585 | 900,125 | 1,155,010 | 1,176,460 | 1,269,040 | 1,611,995 | | | |
| 4th | 1,182,925 | 1,256,229 | 1,601,141 | 1,585,757 | 1,696,279 | | 4,067,913 | 40% | 127% |
| Real Estate Excise Tax | | | | | | | | | |
| 1st | 553,945 | 538,754 | 526,499 | 554,876 | 455,591 | 457,097 | | | |
| 2nd | 1,267,091 | 1,111,033 | 1,275,813 | 965,252 | 1,128,398 | 1,103,007 | | | |
| 3rd | 1,919,170 | 1,775,781 | 2,010,290 | 1,607,382 | 1,816,667 | 1,742,037 | | | |
| 4th | 2,512,989 | 2,387,187 | 2,672,049 | 2,194,611 | 2,370,537 | | 5,313,008 | 33% | 96% |
| Parks - Real Estate Excise Tax | | | | | | | | | |
| 1st | | | | 405,894 | 455,591 | 457,097 | | | |
| 2nd | | | | 546,284 | 1,128,398 | 1,103,007 | | | |
| 3rd | | | | 1,071,426 | 1,816,667 | 1,742,106 | | | |
| 4th | | | 858,945 | 2,194,611 | 2,372,412 | | 5,346,008 | 33% | 96% |
| Corrections Fees | | | | | | | | | |
| 1st | 65,265 | 72,848 | 109,232 | 96,876 | 215,856 | 329,904 | | | |
| 2nd | 120,987 | 144,048 | 305,085 | 231,902 | 533,991 | 702,386 | | | |
| 3rd | 177,012 | 216,128 | 418,856 | 432,336 | 856,307 | 1,045,707 | | | |
| 4th | 256,493 | 312,505 | 594,141 | 667,662 | 1,090,955 | | 3,497,920 | 30% | 122% |
| Traffic Impact Fees | | | | | | | | | |
| 1st | 639,904 | 560,228 | 514,864 | 274,239 | 629,283 | 1,457,490 | | | |
| 2nd | 1,623,054 | 846,585 | 1,244,219 | 933,737 | 1,519,435 | 2,040,985 | | | |
| 3rd | 2,641,842 | 1,306,238 | 2,035,185 | 1,255,177 | 2,136,993 | 2,413,330 | | | |
| 4th | 3,058,237 | 2,075,480 | 2,551,686 | 1,673,610 | 2,808,081 | | 9,254,391 | 26% | 113% |
| Park Impact Fees | | | | | | | | | |
| 1st | 351,420 | 332,347 | 326,342 | | 572,688 | 450,340 | | | |
| 2nd | 888,081 | 699,596 | 858,774 | 665,298 | 1,059,838 | 924,163 | | | |
| 3rd | 1,345,145 | 999,596 | 1,595,413 | 877,604 | 1,528,449 | 1,322,308 | | | |
| 4th | 1,608,067 | 1,369,312 | 1,898,981 | 1,434,779 | 1,955,376 | | 5,781,967 | 23% | 87% |
| Tri-Mountain Golf Fees | | | | | | | | | |
| 1st | | | | | 92,134 | 85,260 | | | |
| 2nd | | | | | 374,673 | 372,367 | | | |
| 3rd | | | | | 689,978 | 612,222 | | | |
| 4th | | | | 816,636 | 831,503 | | 1,531,586 | 40% | 89% |
| SB 6211 Criminal Justice Revenues * | | | | | | | | | |
| 1st | | | | 134,671 | 180,345 | 159,145 | | | |
| 2nd | | | | 269,343 | 351,060 | 335,921 | | | |
| 3rd | | | | 404,013 | 471,473 | 519,610 | | | |
| 4th | | | | 538,686 | 627,253 | | 1,410,460 | 37% | 110% |

* Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

| MAJOR COUNTY REVENUES | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|----------------|--------------|
| Quarter | 1994 <u>Actual</u> | 1995 <u>Actual</u> | 1996 <u>Actual</u> | 1997 <u>Actual</u> | 1998 <u>Actual</u> | 1999 <u>Actual</u> | 1999-2000 <u>Budget</u> | <u>Act/Bud</u> | <u>99/98</u> |
| City of Vancouver Records | | | | | | | | | |
| 1st | | | | | | | | | |
| 2nd | | | | 117,779 | 1,425 | 458,969 | | | |
| 3rd | | | | 323,212 | 485,063 | 688,454 | | | |
| 4th | | | | 883,932 | 932,589 | | 1,900,000 | 36% | 142% |
| Juvenile Revenues | | | | | | | | | |
| 1st | 5,955 | 75,271 | 151,735 | 143,113 | 92,563 | 214,797 | | | |
| 2nd | 290,837 | 406,600 | 444,315 | 557,838 | 523,045 | 571,898 | | | |
| 3rd | 480,239 | 565,842 | 723,101 | 926,653 | 1,116,396 | 1,064,102 | | | |
| 4th | 784,794 | 1,044,906 | 1,148,108 | 1,510,128 | 1,191,878 | | 3,225,456 | 33% | 95% |
| Jail Revenues (excluding SB 6211) | | | | | | | | | |
| 1st | | | | 159,330 | 148,318 | 110,202 | | | |
| 2nd | | | | 355,801 | 379,581 | 307,448 | | | |
| 3rd | | | | 766,199 | 537,241 | 642,170 | | | |
| 4th | | | | 989,611 | 820,032 | | 1,945,000 | 33% | 120% |
| Hotel/Motel Sales Tax | | | | | | | | | |
| 1st | 22,493 | 27,939 | 27,646 | 25,162 | 16,664 | 16,777 | | | |
| 2nd | 47,323 | 57,208 | 56,753 | 48,263 | 37,229 | 41,542 | | | |
| 3rd | 83,659 | 95,877 | 107,952 | 79,992 | 66,277 | 93,807 | | | |
| 4th | 119,420 | 141,542 | 151,970 | 110,024 | 93,828 | | 374,172 | 25% | 142% |
| Totals | | | | | | | | | |
| 1st | 12,716,920 | 12,624,127 | 13,365,958 | 13,794,294 | 15,890,475 | 18,639,910 | | | |
| 2nd | 42,352,070 | 43,395,974 | 48,912,115 | 48,458,373 | 55,664,068 | 59,972,013 | | | |
| 3rd | 55,289,522 | 56,226,171 | 62,967,400 | 63,385,843 | 73,203,135 | 77,819,609 | | | |
| 4th | 81,111,974 | 86,139,455 | 95,105,256 | 98,772,625 | 109,401,697 | 0 | 241,719,171 | 32% | 106% |

| 1999 EXPENDITURES BY PROGRAM | | | | | | |
|---------------------------------|-------------------|-------------------|------------------|-------------------|--------------------|---------------|
| | General Fund | Other Funds | Less Transfers | Total | 1999-2000 Budget* | Percent Spent |
| GENERAL GOVERNMENT | | | | | | |
| Assessor | 2,148,897 | | | 2,148,897 | 6,176,072 | 34.8% |
| GIS Fund | 714,251 | 1,137,870 | 714,251 | 1,137,870 | 3,184,154 | 35.7% |
| Auditor | 1,607,747 | | | 1,607,747 | 4,934,901 | 32.6% |
| County Fair | | 1,989,010 | | 1,989,010 | 4,663,752 | 42.6% |
| Treasurer | 1,067,988 | | | 1,067,988 | 2,700,974 | 39.5% |
| Banking Services | 179,695 | | | 179,695 | 588,935 | 30.5% |
| Health District | 991,899 | | | 991,899 | 2,618,616 | 37.9% |
| Commissioners | 745,101 | | | 745,101 | 1,936,508 | 38.5% |
| Countywide Services | 653,822 | | | 653,822 | 1,933,637 | 33.8% |
| Cable TV | 265,277 | | | 265,277 | 700,331 | 37.9% |
| Coop Extension | 257,344 | | | 257,344 | 818,698 | 31.4% |
| Comm. Support | | | | | | |
| Air Pollution | 34,603 | | | 34,603 | 91,965 | 37.6% |
| CREDC | 36,750 | | | 36,750 | 96,030 | 38.3% |
| Historical musuem/studies | 12,000 | | | 12,000 | 47,520 | 25.3% |
| Hotel/Motel Tax | | 0 | | 0 | 655,000 | 0.0% |
| Weed Management | 164,651 | 166,262 | 164,651 | 166,262 | 455,118 | 36.5% |
| Board of Equalization | 86,427 | | | 86,427 | 264,097 | 32.7% |
| Elections | 451,431 | 561,230 | 451,431 | 561,230 | 2,406,887 | 23.3% |
| Tri Mountain Golf O & M Fund | 0 | 845,525 | 0 | 845,525 | 2,773,286 | 30.5% |
| Total | 9,417,883 | 4,699,897 | 1,330,333 | 12,787,447 | 37,046,481 | 34.5% |
| LAW & JUSTICE | | | | | | |
| Sheriff | 10,925,222 | | | 10,925,222 | 28,292,884 | 38.6% |
| Jail | 7,741,801 | | | 7,741,801 | 22,065,966 | 35.1% |
| Photo Radar | 125,192 | | | 125,192 | 736,001 | 17.0% |
| Prosecuting Attorney | 3,567,062 | | | 3,567,062 | 9,750,906 | 36.6% |
| Child Support | 898,955 | | | 898,955 | 2,502,259 | 35.9% |
| Victim/Witness Assist | 33,600 | 122,665 | 33,600 | 122,665 | 370,130 | 33.1% |
| Juvenile | 3,163,046 | | | 3,163,046 | 10,060,099 | 31.4% |
| Corrections | 3,390,954 | | | 3,390,954 | 9,586,498 | 35.4% |
| Emergency Services-CRCA | 633,076 | | | 633,076 | 1,388,014 | 45.6% |
| EMS Fund - 1004 | | 156,699 | | 156,699 | 1,084,518 | 14.4% |
| Regional Radio Systems | | 272,403 | | 272,403 | 1,052,180 | 25.9% |
| Child Abuse Intervention | 358,455 | 491,454 | 358,455 | 491,454 | 1,285,677 | 38.2% |
| Indigent Defense | 1,683,666 | | | 1,683,666 | 5,571,958 | 30.2% |
| District Court | 1,877,457 | | | 1,877,457 | 5,404,517 | 34.7% |
| Superior Court | 1,230,063 | | | 1,230,063 | 3,531,426 | 34.8% |
| Clerk | 1,259,522 | | | 1,259,522 | 3,233,150 | 39.0% |
| Medical Examiner | 372,259 | | | 372,259 | 1,109,134 | 33.6% |
| Clark Skamania Drug Task Force | 232,212 | 605,591 | 232,212 | 605,591 | 1,619,260 | 37.4% |
| Total | 37,492,542 | 1,648,812 | 624,267 | 38,517,087 | 108,644,577 | 35.5% |
| PUBLIC WORKS | | | | | | |
| Parks | 783,830 | | | 783,830 | 5,862,836 | 13.4% |
| Sanitary Sewer | | 146,497 | | 146,497 | 1,052,058 | 13.9% |
| Waste Water Maintenance | | 3,220,369 | | 3,220,369 | 14,012,509 | 23.0% |
| Waste Water Debt Service | | 1,749,501 | | 1,749,501 | 9,894,465 | 17.7% |
| Waste Water Construction | | 599,026 | | 599,026 | 2,731,914 | 21.9% |
| Waste Water Repair & Maint. | | 4,120 | | 4,120 | 165,000 | 2.5% |
| Solid Waste | | 840,227 | | 840,227 | 3,475,336 | 24.2% |
| ER & R | | 3,638,438 | | 3,638,438 | 16,002,393 | 22.7% |
| Lewis & Clark Railroad | 31,580 | | | 31,580 | 115,100 | 27.4% |
| Road Fund | | 26,943,629 | | 26,943,629 | 105,395,897 | 25.6% |
| Water Resources | 77,969 | 516,050 | 77,969 | 516,050 | 1,799,757 | 28.7% |
| Burnt Bridge Creek | | 160,558 | | 160,558 | 1,055,669 | 15.2% |
| Public Works Operations | 0 | 14,326,747 | 0 | 14,326,747 | 38,423,843 | 37.3% |
| Total | 893,379 | 52,145,162 | 77,969 | 52,960,572 | 199,986,777 | 26.5% |
| COMMUNITY DEVELOPMENT | | | | | | |
| Administration | | 797,939 | | 797,939 | 2,265,018 | 35.2% |
| Development Services (Planning) | 194,101 | 1,573,814 | 194,101 | 1,573,814 | 4,482,826 | 35.1% |
| Water Resources (Planning) | | 869,102 | | 869,102 | 2,366,715 | 36.7% |
| Long Range Planning | 405,781 | 875,758 | 405,781 | 875,758 | 2,768,483 | 31.6% |
| Animal Control | 253,159 | 620,520 | 253,159 | 620,520 | 1,629,867 | 38.1% |
| Building | | 1,199,435 | | 1,199,435 | 3,188,914 | 37.6% |
| Code Enforcement | 99,769 | 383,534 | 99,769 | 383,534 | 1,029,510 | 37.3% |
| Fire Bureau | 321,214 | 595,990 | 321,214 | 595,990 | 1,633,872 | 36.5% |
| Washington Energy Code | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Total | 1,274,024 | 6,916,092 | 1,274,024 | 6,916,092 | 19,365,205 | 35.7% |

| 1999 EXPENDITURES BY PROGRAM | | | | | | |
|---------------------------------------|---------------------|----------------------|--------------------|----------------------|----------------------|---------------|
| | General Fund | Other Funds | Less Transfers | Total | 1999-2000 Budget* | Percent Spent |
| COMMUNITY SERVICES | | | | | | |
| Veterans' Assistance | | 33,165 | | 33,165 | 408,794 | 8.1% |
| Youth & Family Services | 395,463 | 1,992,164 | 395,463 | 1,992,164 | 6,187,895 | 32.2% |
| DCS-Aministration/Grants | 272,602 | 311,259 | 272,602 | 311,259 | 416,273 | 74.8% |
| Housing Programs | | 2,710,062 | | 2,710,062 | 9,192,985 | 29.5% |
| Mental Health | | 10,590,197 | | 10,590,197 | 42,065,545 | 25.2% |
| Development Disability | | 1,677,416 | | 1,677,416 | 4,571,619 | 36.7% |
| Substance Abuse | | 1,427,998 | | 1,427,998 | 5,728,449 | 24.9% |
| Human Services Council | 131,327 | 199,576 | 131,327 | 199,576 | 850,000 | 23.5% |
| Children's System of Care | 0 | 364,898 | 0 | 364,898 | 2,666,666 | 13.7% |
| Total | 799,392 | 19,306,735 | 799,392 | 19,306,735 | 72,088,226 | 26.8% |
| INTERNAL SERVICES | | | | | | |
| Human Resources | 655,815 | | | 655,815 | 1,979,878 | 33.1% |
| Loss Control | 134,623 | | | 134,623 | 356,595 | 37.8% |
| General Services | 1,000,229 | | | 1,000,229 | 3,140,515 | 31.8% |
| Public Information | 317,194 | | | 317,194 | 1,095,769 | 28.9% |
| Office of Budget | 318,555 | | | 318,555 | 894,472 | 35.6% |
| Dept. of Information Technology | 3,056,669 | 4,536,328 | 3,056,669 | 4,536,328 | 10,143,975 | 44.7% |
| Facilities Maintenance | 1,597,376 | 2,098,073 | 1,597,376 | 2,098,073 | 8,635,703 | 24.3% |
| Major Maintenance | <u>281,250</u> | <u>613,138</u> | <u>281,250</u> | <u>613,138</u> | <u>1,344,671</u> | <u>45.6%</u> |
| Total | 7,361,711 | 7,247,539 | 4,935,295 | 9,673,955 | 27,591,578 | 35.1% |
| CAPITAL & DEBT | | | | | | |
| Capital Acquisition | 74,848 | 745,186 | 74,848 | 745,186 | 1,887,546 | 39.5% |
| Building Construction | | 1,781,170 | | 1,781,170 | 5,379,235 | 33.1% |
| Juvenile Bldg | | 1,742,598 | | 1,742,598 | 9,000,000 | 19.4% |
| Tri Mountain Golf Capital Fund | | 77,583 | | 77,583 | 286,000 | 27.1% |
| Jail Industries | | 3,122,433 | | 3,122,433 | 9,940,700 | 31.4% |
| Debt Service | 637,995 | 2,154,164 | 637,995 | 2,154,164 | 16,598,432 | 13.0% |
| Conservation Futures | | 724,102 | | 724,102 | 2,706,330 | 26.8% |
| Conservation Futures II | | 4,534,360 | | 4,534,360 | 14,257,379 | 31.8% |
| County Building Cumulative-Parks | | 162,430 | | 162,430 | 1,905,035 | 8.5% |
| Park Impact Fee Funds | | 1,490,282 | | 1,490,282 | 5,715,000 | 26.1% |
| REET-Parks Dedicated | | 3,165,230 | | 3,165,230 | 9,319,015 | 34.0% |
| Real Estate Excise Tax | | 588,342 | | 588,342 | 6,642,356 | 8.9% |
| Traffic Impact Fee Funds | | 724,154 | | 724,154 | 14,525,300 | 5.0% |
| Water Quality Capital | | 0 | | 0 | 72,514 | 0.0% |
| Information Tech Reserve | <u>225,000</u> | <u>293,916</u> | <u>0</u> | <u>518,916</u> | <u>1,286,273</u> | <u>40.3%</u> |
| Total | 937,843 | 21,305,950 | 712,843 | 21,530,950 | 99,521,115 | 21.6% |
| FISCAL ENTITIES & RESERVES | | | | | | |
| Auditor's O & M | | 221,388 | | 221,388 | 295,702 | 74.9% |
| DP Revolving | | 1,432,791 | | 1,432,791 | 2,910,889 | 49.2% |
| General Liability Ins | 406,273 | 298,995 | | 705,268 | 2,621,971 | 26.9% |
| Unemployment Ins | | 226,419 | | 226,419 | 720,000 | 31.4% |
| Industrial Ins | | 379,333 | | 379,333 | 1,492,871 | 25.4% |
| Retirement/Benefits Reserve | 241,114 | 425,929 | 241,114 | 425,929 | 612,743 | 69.5% |
| Clearing | (13,379) | | | (13,379) | 0 | #DIV/0! |
| Contingency | 84,495 | | | 84,495 | 84,150 | 100.4% |
| Special Purpose Paths & Trails | | 0 | | 0 | 80,000 | 0.0% |
| Special Law Enforcement | | 2,541,200 | | 2,541,200 | 6,776,536 | 37.5% |
| Sheriffs Special Investigation | | 30,000 | | 30,000 | 40,000 | 75.0% |
| City CRCA | 874,170 | | | 874,170 | 2,403,662 | 36.4% |
| 1010 CRCA 911 Tax | 0 | <u>659,583</u> | <u>0</u> | <u>659,583</u> | <u>5,331,156</u> | <u>12.4%</u> |
| Total | 1,592,673 | 6,215,638 | 241,114 | 7,567,197 | 23,369,680 | 32.4% |
| County Total | \$59,769,447 | \$119,485,825 | \$9,995,237 | \$169,260,035 | \$587,613,639 | 28.8% |

* Budgets presented exclude Use of Ending Fund Balances

CLARK COUNTY GENERAL FUND
USE OF FUND BALANCE
September 30, 1999

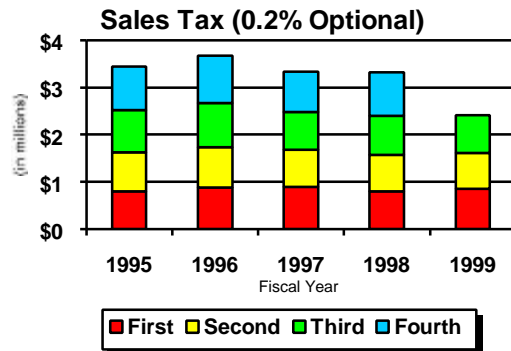
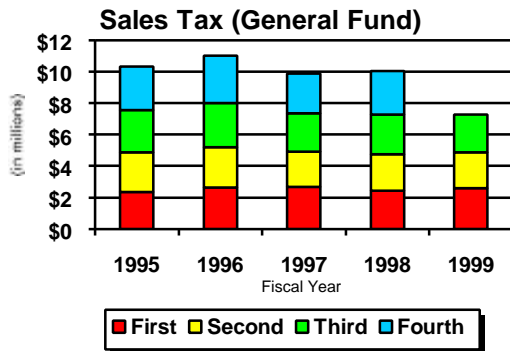
CONTINGENCY ACCOUNT (Ending Fund Balance)

| DepartmentItem | | Capital | 1999 Operating Costs | | |
|----------------------------|---|---------|-------------------------|----------|-----------|
| | | | One-time | On-going | |
| Beginning balance: | | | | | 0 |
| General contingency | | | | | |
| Juvenile | Move juvenile debt service to REET fund | | 1,813,134 | | |
| Treasurer | Revenue from CPU for Remittance processor | | 86,031 | | |
| Treasurer | From Fund 3050 - Remittance processor | | 188,836 | | |
| Sheriff | Public Safety Facility - Bond Issuance | | (135,285) | | |
| Total | | 0 | 1,952,716 | 0 | |
| Ending contingency balance | | | | | 1,952,716 |

BEGINNING FUND BALANCE

| Department | Item | Capital | One-time | On-going | Total BFB |
|--------------------------|--|----------------|----------------|------------------|------------------|
| 1999-2000 adopted budget | | | 202,986 | | |
| Parks | Orchards Park Enhancements | | 56,000 | | |
| Office of Budget | Legislative Liaison per diem | | | 17,000 | |
| Sheriff | Marine Patrol | | 1,705 | | |
| Sheriff | Address mapping | | 16,234 | | |
| Sheriff | Deputy Guild contract settlement | | | 778,651 | |
| Railroad | Carry forward maintenance work | | 573 | | |
| Public Works | Convert three temps to three 9-mo. FTEs | | | 76,810 | |
| Parks | Increased security at Lucia Falls | | | 10,300 | |
| Youth & Family | Correct budget of day youth facility op. support | | (90,000) | | |
| Information Technology | Operating support | | | 419,766 | |
| Superior & Dist. Courts | Correct DP ER&R charges | | (28,800) | | |
| Auditor | Carry Forward-ODBC project | | 10,000 | | |
| Information Technology | Transfer to Technology Reserve Fund | | 600,000 | | |
| Treasurer | Remittance Processor | 168,210 | | | |
| Totals | | 168,210 | 768,698 | 1,302,527 | 2,239,435 |

SALES TAX



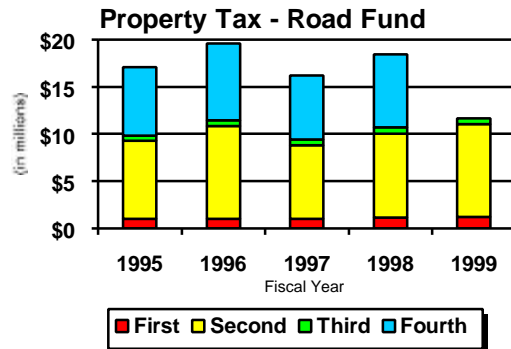
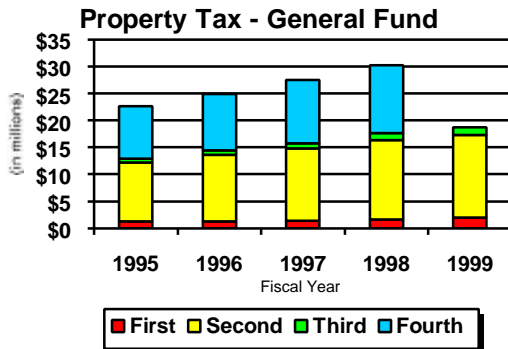
Sales Tax Revenue (General Fund)

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|------------------|------------------|------------------|------------------|----------------|---------------|---------------------|
| First | \$2,369,216 | \$2,623,286 | \$2,665,780 | \$2,412,267 | \$2,589,165 | | |
| Second | 2,518,870 | 2,562,763 | 2,358,787 | 2,350,396 | 2,269,660 | | |
| Third | 2,658,031 | 2,837,432 | 2,414,006 | 2,495,032 | 2,415,855 | | |
| Fourth | <u>2,772,822</u> | <u>2,992,049</u> | <u>2,541,510</u> | <u>2,776,128</u> | | | |
| | 10,318,937 | 11,015,529 | 9,980,084 | 10,033,822 | 7,274,680 | 100% | \$20,330,610 |
| Annual % Change | | 6.8% | -9.4% | 0.1% | 0.2% | | % of Budget |
| Cumulative % Change | | 6.8% | -3.3% | -2.8% | -3.6% | | 35.8% |

Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$789,739 | \$874,429 | \$888,593 | \$797,534 | \$854,633 | | |
| Second | 839,623 | 854,254 | 786,262 | 776,596 | 752,209 | | |
| Third | 886,010 | 945,811 | 804,669 | 825,306 | 798,017 | | |
| Fourth | <u>924,274</u> | <u>997,350</u> | <u>847,170</u> | <u>916,344</u> | | | |
| | 3,439,646 | 3,671,843 | 3,326,695 | 3,315,780 | 2,404,859 | 102% | \$6,776,536 |
| Annual % Change | | 6.8% | -9.4% | -0.3% | 0.2% | | % of Budget |
| Cumulative % Change | | 6.8% | -3.3% | -3.6% | -4.4% | | 35.5% |

PROPERTY TAXES



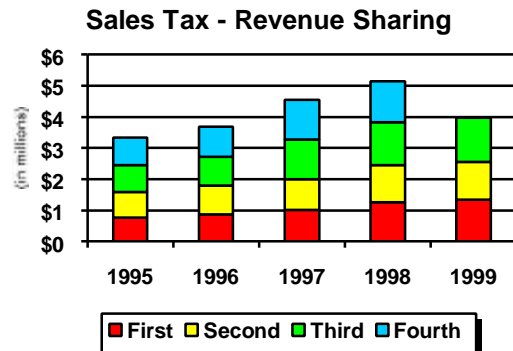
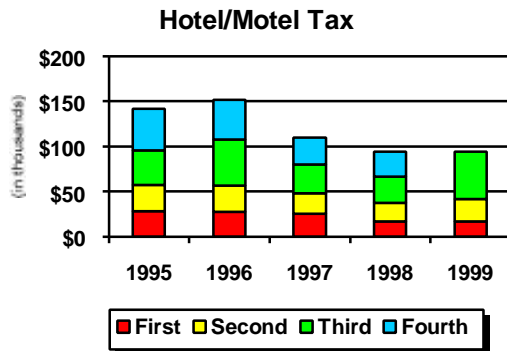
Property Tax Revenue - General Fund

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$1,318,371 | \$1,243,341 | \$1,339,191 | \$1,624,767 | \$1,941,212 | | |
| <i>Second</i> | 10,891,155 | 12,405,605 | 13,503,760 | 14,750,913 | 15,405,067 | | |
| <i>Third</i> | 645,210 | 793,263 | 852,961 | 1,255,123 | 1,342,853 | | |
| <i>Fourth</i> | 9,760,379 | 10,469,230 | 11,807,976 | 12,644,690 | | | |
| | 22,615,115 | 24,911,439 | 27,503,888 | 30,275,493 | 18,689,132 | 106% | \$66,442,668 |
| <i>Annual % Change</i> | | 10.2% | 10.4% | 10.1% | 6.0% | | % of Budget |
| <i>Cumulative % Change</i> | | 10.2% | 21.6% | 33.9% | 45.4% | | 28.1% |

Property Tax Revenue - Road Fund

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$1,027,032 | \$1,023,441 | \$1,004,246 | \$1,111,509 | \$1,199,299 | | |
| <i>Second</i> | 8,234,780 | 9,798,704 | 7,797,013 | 8,916,503 | 9,818,260 | | |
| <i>Third</i> | 526,368 | 639,522 | 593,827 | 669,812 | 625,324 | | |
| <i>Fourth</i> | 7,310,309 | 8,102,933 | 6,774,194 | 7,701,558 | | | |
| | 17,098,489 | 19,564,600 | 16,169,280 | 18,399,382 | 11,642,883 | 109% | \$43,722,305 |
| <i>Annual % Change</i> | | 14.4% | -17.4% | 13.8% | 8.8% | | % of Budget |
| <i>Cumulative % Change</i> | | 14.4% | -5.4% | 7.6% | 18.9% | | 26.6% |

HOTEL/MOTEL TAX and REVENUE SHARING SALES TAX



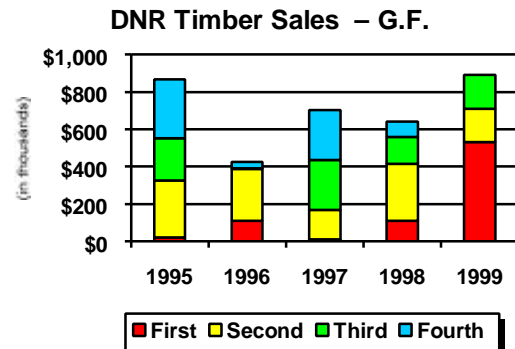
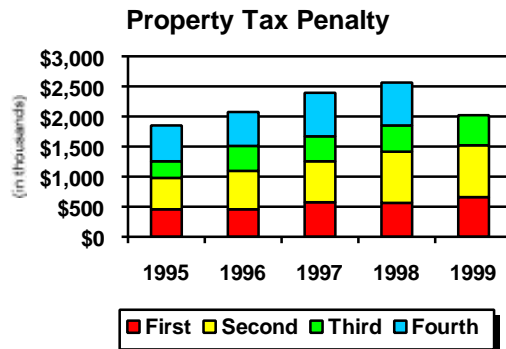
Hotel/Motel Tax

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$27,939 | \$27,646 | \$25,162 | \$16,664 | \$16,777 | | |
| Second | 29,269 | 29,107 | 23,101 | 20,565 | 24,765 | | |
| Third | 38,669 | 51,199 | 31,729 | 29,048 | 52,265 | | |
| Fourth | 45,665 | 44,018 | 30,032 | 27,551 | | | |
| | 141,542 | 151,970 | 110,024 | 93,828 | 93,807 | 142% | \$374,172 |
| Annual % Change | | 7.4% | -27.6% | -14.7% | 41.5% | | % of Budget |
| Cumulative % Change | | 7.4% | -22.3% | -33.7% | -2.2% | | 25.1% |

Sales Taxes – 0.3% Revenue Sharing

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$773,683 | \$861,056 | \$1,001,599 | \$1,253,160 | \$1,346,184 | | |
| Second | 809,022 | 933,654 | 1,003,432 | 1,204,170 | 1,208,651 | | |
| Third | 863,332 | 915,023 | 1,269,486 | 1,369,261 | 1,416,947 | | |
| Fourth | 897,338 | 966,398 | 1,264,255 | 1,322,888 | | | |
| | 3,343,375 | 3,676,131 | 4,538,771 | 5,149,479 | 3,971,782 | 104% | \$10,806,543 |
| Annual % Change | | 10.0% | 23.5% | 13.5% | 3.8% | | % of Budget |
| Cumulative % Change | | 10.0% | 35.8% | 54.0% | 62.4% | | 36.8% |

PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



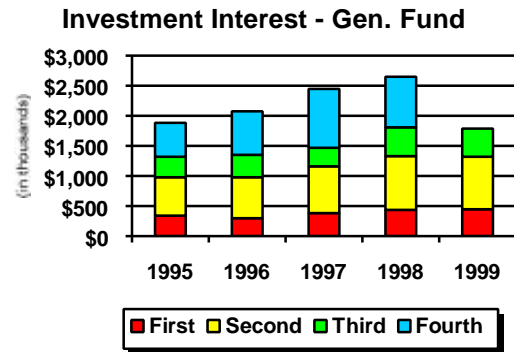
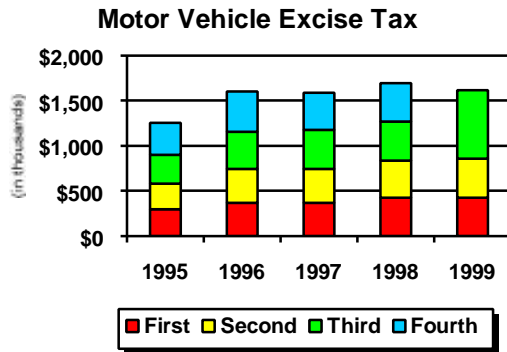
Property Tax Penalty - General Fund

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$457,859 | \$459,450 | \$574,235 | \$599,194 | \$652,662 | | |
| <i>Second</i> | 517,087 | 637,454 | 682,879 | 850,175 | 868,070 | | |
| <i>Third</i> | 280,250 | 415,039 | 407,938 | 437,203 | 500,785 | | |
| <i>Fourth</i> | 596,311 | 558,644 | 728,747 | 715,380 | | | |
| | 1,851,507 | 2,070,587 | 2,393,799 | 2,601,952 | 2,021,517 | 107% | \$4,943,411 |
| <i>Annual % Change</i> | | 11.8% | 15.6% | 8.7% | 7.2% | | % of Budget |
| <i>Cumulative % Change</i> | | 11.8% | 29.3% | 40.5% | 61.1% | | 40.9% |

DNR Timber Sales - General Fund

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$22,358 | \$110,003 | \$10,962 | \$111,597 | \$530,625 | | |
| <i>Second</i> | 303,391 | 278,182 | 158,687 | 304,127 | 178,198 | | |
| <i>Third</i> | 225,210 | 2,125 | 265,535 | 142,394 | 182,975 | | |
| <i>Fourth</i> | 315,779 | 34,632 | 266,531 | 81,545 | | | |
| | 866,738 | 424,942 | 701,715 | 639,663 | 891,798 | 160% | \$1,010,925 |
| <i>Annual % Change</i> | | -51.0% | 65.1% | -8.8% | 59.8% | | % of Budget |
| <i>Cumulative % Change</i> | | -51.0% | -19.0% | -26.2% | 61.9% | | 88.2% |

MOTOR VEHICLE EXCISE TAX and INTEREST EARNINGS



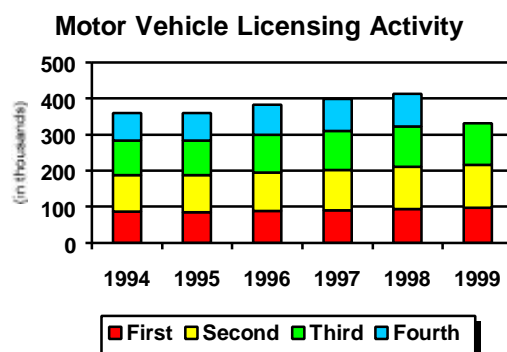
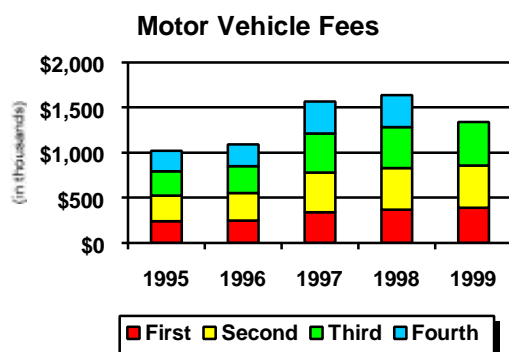
Motor Vehicle Excise Tax - Criminal Justice

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$297,339 | \$365,252 | \$368,471 | \$427,353 | \$427,239 | | |
| Second | 284,472 | 379,678 | 372,607 | 410,755 | 427,194 | | |
| Third | 318,314 | 410,080 | 435,382 | 430,932 | 757,562 | | |
| Fourth | 356,104 | 446,131 | 409,297 | 427,239 | | | |
| | 1,256,229 | 1,601,141 | 1,585,757 | 1,696,279 | 1,611,995 | 127% | \$4,067,913 |
| Annual % Change | | 27.5% | -1.0% | 7.0% | 27.0% | | % of Budget |
| Cumulative % Change | | 27.5% | 26.2% | 35.0% | 79.1% | | 39.6% |

Investment Interest - General Fund

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$333,228 | \$293,416 | \$376,810 | \$437,828 | \$446,509 | | |
| Second | 641,751 | 678,304 | 780,148 | 885,546 | 873,042 | | |
| Third | 340,392 | 374,421 | 307,869 | 484,760 | 461,324 | | |
| Fourth | 563,216 | 728,712 | 980,797 | 835,610 | | | |
| | 1,878,587 | 2,074,853 | 2,445,624 | 2,643,744 | 1,780,875 | 98% | \$4,688,631 |
| Annual % Change | | 10.4% | 17.9% | 8.1% | -1.5% | | % of Budget |
| Cumulative % Change | | 10.4% | 30.2% | 40.7% | 35.4% | | 38.0% |

MOTOR VEHICLE LICENSING



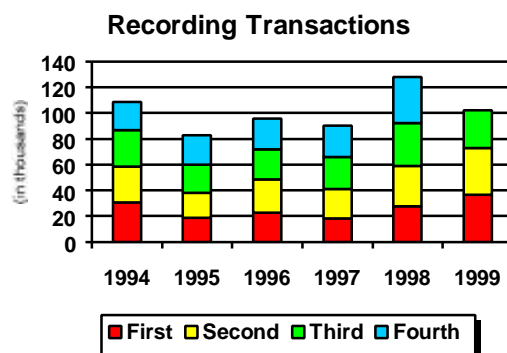
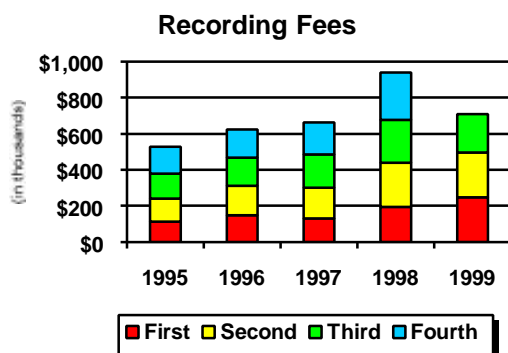
Fee Revenues

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$236,875 | \$245,094 | \$341,522 | \$366,975 | \$386,174 | | |
| <i>Second</i> | 284,472 | 302,766 | 432,824 | 458,987 | 468,102 | | |
| <i>Third</i> | 274,165 | 297,692 | 436,965 | 455,311 | 483,929 | | |
| <i>Fourth</i> | <u>220,887</u> | <u>245,036</u> | <u>357,145</u> | <u>357,589</u> | | | |
| | 1,016,399 | 1,090,588 | 1,568,456 | 1,638,862 | 1,338,205 | 104% | \$3,319,093 |
| <i>Annual % Change</i> | | 7.3% | 43.8% | 4.5% | 4.4% | | % of Budget |
| <i>Cumulative % Change</i> | | 7.3% | 54.3% | 61.2% | 68.2% | | 40.3% |

Transactions

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| <i>First</i> | 86,925 | 85,433 | 88,276 | 89,786 | 93,914 | 97,361 |
| <i>Second</i> | 100,174 | 102,285 | 107,439 | 110,760 | 116,585 | 118,686 |
| <i>Third</i> | 96,926 | 97,432 | 104,215 | 107,888 | 112,149 | 114,818 |
| <i>Fourth</i> | <u>75,453</u> | <u>75,562</u> | <u>83,059</u> | <u>89,636</u> | <u>90,307</u> | |
| | 359,478 | 360,712 | 382,989 | 398,070 | 412,955 | 330,865 |
| <i>Annual % Change</i> | | 0.3% | 6.2% | 3.9% | 3.7% | 2.5% |
| <i>Cumulative % Change</i> | | 0.3% | 6.5% | 10.7% | 14.9% | 16.5% |

RECORDING



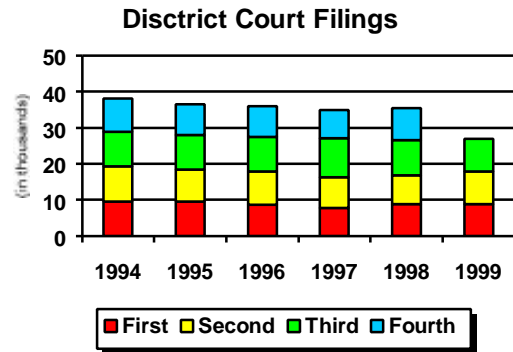
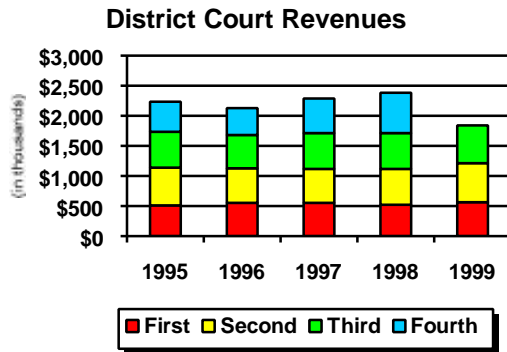
Recording Fee Revenues

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$111,439 | \$146,558 | \$132,162 | \$194,945 | \$246,245 | | |
| Second | 127,894 | 165,444 | 166,782 | 242,889 | 248,841 | | |
| Third | 139,087 | 155,104 | 185,440 | 240,273 | 213,339 | | |
| Fourth | <u>149,623</u> | <u>157,208</u> | <u>178,162</u> | <u>261,071</u> | | | |
| | 528,043 | 624,314 | 662,546 | 939,178 | 708,425 | 105% | \$1,367,422 |
| Annual % Change | | 18.2% | 6.1% | 41.8% | 4.5% | | % of Budget |
| Cumulative % Change | | 18.2% | 25.5% | 77.9% | 87.2% | | 51.8% |

Recording Transactions

| By Quarter | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
|---------------------|---------------|---------------|---------------|---------------|---------------|--------|
| First | 30,839 | 18,460 | 22,933 | 18,191 | 27,482 | 36,727 |
| Second | 27,778 | 19,747 | 25,604 | 22,765 | 31,417 | 36,100 |
| Third | 28,201 | 21,524 | 23,641 | 24,977 | 33,494 | 29,480 |
| Fourth | <u>21,717</u> | <u>23,143</u> | <u>23,391</u> | <u>23,993</u> | <u>35,849</u> | |
| | 108,535 | 82,874 | 95,569 | 89,926 | 128,242 | 72,827 |
| Annual % Change | | -23.6% | 15.3% | -5.9% | 42.6% | 10.7% |
| Cumulative % Change | | -23.6% | -11.9% | -17.1% | 18.2% | 17.8% |

DISTRICT COURT



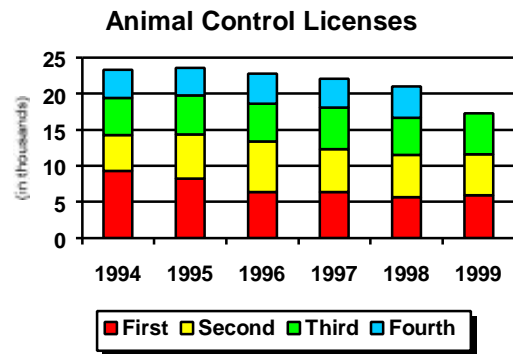
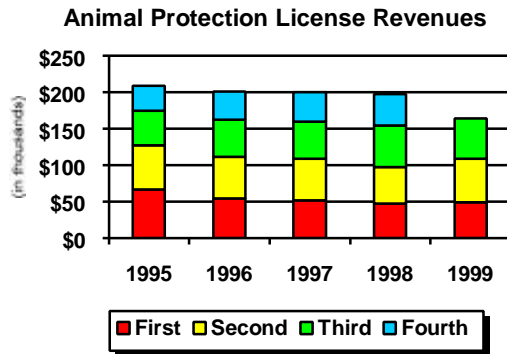
District Court Revenue

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$513,027 | \$549,878 | \$547,564 | \$514,988 | \$561,968 | | |
| <i>Second</i> | 621,517 | 575,718 | 569,744 | 598,576 | 650,811 | | |
| <i>Third</i> | 596,031 | 556,948 | 592,262 | 597,142 | 621,985 | | |
| <i>Fourth</i> | 496,529 | 439,855 | 574,659 | 673,613 | | | |
| | 2,227,104 | 2,122,399 | 2,284,229 | 2,384,319 | 1,834,764 | 107% | \$5,107,879 |
| <i>Annual % Change</i> | | -4.7% | 7.6% | 4.4% | 7.3% | | % of Budget |
| <i>Cumulative % Change</i> | | -4.7% | 2.6% | 7.1% | 6.0% | | 35.9% |

Transactions

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>First</i> | 9,612 | 9,472 | 8,687 | 7,757 | 8,782 | 8,797 |
| <i>Second</i> | 9,604 | 8,944 | 9,187 | 8,487 | 8,040 | 9,026 |
| <i>Third</i> | 9,684 | 9,496 | 9,647 | 10,718 | 9,793 | 9,100 |
| <i>Fourth</i> | 9,173 | 8,458 | 8,365 | 7,767 | 8,801 | |
| | 38,073 | 36,370 | 35,886 | 34,729 | 35,416 | 26,923 |
| <i>Annual % Change</i> | | -4.5% | -1.3% | -3.2% | 2.0% | 1.2% |
| <i>Cumulative % Change</i> | | -4.5% | -5.7% | -8.8% | -7.0% | -6.8% |

ANIMAL CONTROL / PROTECTION



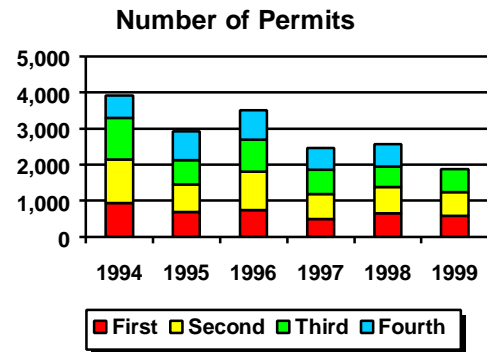
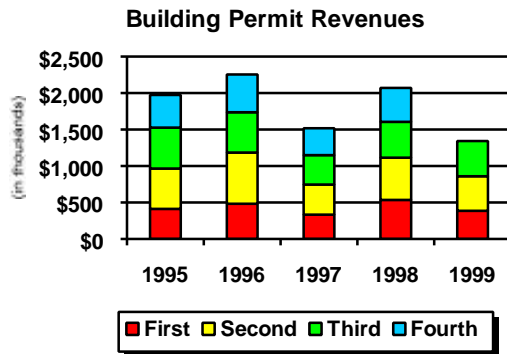
License Revenue

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$66,794 | \$54,132 | \$52,044 | \$47,633 | \$48,758 | | |
| <i>Second</i> | 60,109 | 57,240 | 56,489 | 49,671 | 55,979 | | |
| <i>Third</i> | 47,405 | 50,958 | 51,395 | 56,907 | 55,078 | | |
| <i>Fourth</i> | <u>34,973</u> | <u>38,640</u> | <u>39,973</u> | <u>43,413</u> | | | |
| | 209,281 | 200,970 | 199,901 | 197,624 | 159,815 | 104% | \$487,387 |
| <i>Annual % Change</i> | | -4.0% | -0.5% | -1.1% | 3.6% | | % of Budget |
| <i>Cumulative % Change</i> | | -4.0% | -4.5% | -5.6% | -8.3% | | 32.8% |

License Transactions

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <i>First</i> | 9,261 | 8,214 | 6,337 | 6,333 | 5,644 | 5,875 |
| <i>Second</i> | 4,946 | 6,138 | 6,995 | 5,976 | 5,842 | 5,702 |
| <i>Third</i> | 5,168 | 5,387 | 5,288 | 5,774 | 5,135 | 5,723 |
| <i>Fourth</i> | <u>3,946</u> | <u>3,839</u> | <u>4,141</u> | <u>3,960</u> | <u>4,407</u> | |
| | 23,321 | 23,578 | 22,761 | 22,043 | 21,028 | 17,300 |
| <i>Annual % Change</i> | | 1.1% | -3.5% | -3.2% | -4.6% | 4.1% |
| <i>Cumulative % Change</i> | | 1.1% | -2.4% | -5.5% | -9.8% | -10.7% |

BUILDING PERMITS



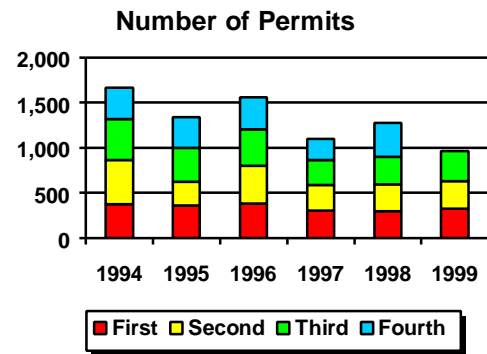
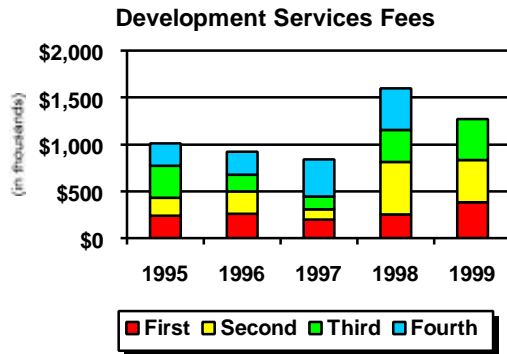
Building Permit Revenue

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$415,460 | \$478,865 | \$327,706 | \$533,321 | \$381,578 | | |
| Second | 546,052 | 702,332 | 421,383 | 583,452 | 473,836 | | |
| Third | 564,572 | 556,367 | 395,956 | 487,591 | 483,763 | | |
| Fourth | 452,147 | 516,970 | 368,553 | 471,715 | | | |
| | 1,978,231 | 2,254,534 | 1,513,598 | 2,076,079 | 1,339,177 | 84% | \$4,403,493 |
| Annual % Change | | 14.0% | -32.9% | 37.2% | -16.5% | | % of Budget |
| Cumulative % Change | | 14.0% | -23.5% | 4.9% | -12.2% | | 30.4% |

Number of Permits

| By Quarter | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
|---------------------|-------|--------|--------|--------|--------|--------|
| First | 931 | 695 | 732 | 500 | 650 | 573 |
| Second | 1,211 | 751 | 1,076 | 679 | 721 | 669 |
| Third | 1,146 | 680 | 884 | 687 | 577 | 638 |
| Fourth | 631 | 799 | 819 | 602 | 610 | |
| | 3,919 | 2,925 | 3,511 | 2,468 | 2,558 | 1,880 |
| Annual % Change | | -25.4% | 20.0% | -29.7% | 3.6% | -3.5% |
| Cumulative % Change | | -25.4% | -10.4% | -37.0% | -34.7% | -42.8% |

DEVELOPMENT SERVICES PERMITS



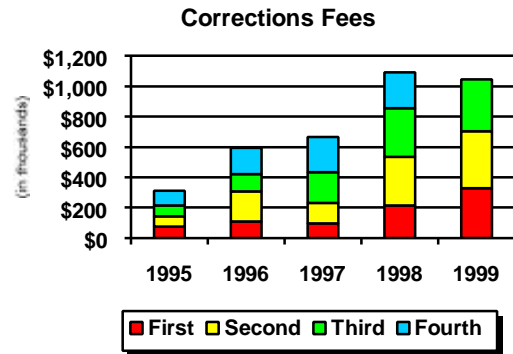
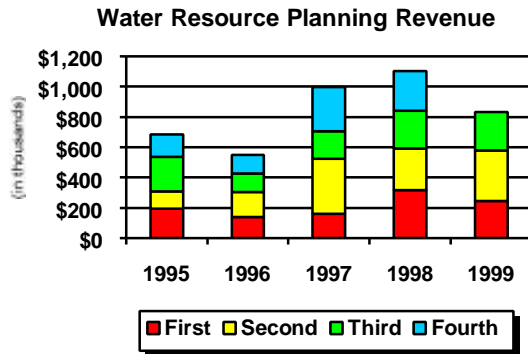
Development Services (Planning) Fees

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$238,360 | \$259,897 | \$198,375 | \$251,938 | \$383,719 | | |
| <i>Second</i> | 193,202 | 237,212 | 108,733 | 561,967 | 448,026 | | |
| <i>Third</i> | 339,333 | 180,569 | 137,028 | 340,111 | 437,656 | | |
| <i>Fourth</i> | <u>242,090</u> | <u>246,156</u> | <u>395,684</u> | <u>442,488</u> | | | |
| | 1,012,985 | 923,834 | 839,820 | 1,596,504 | 1,269,401 | 110% | \$2,182,018 |
| <i>Annual % Change</i> | | -8.8% | -9.1% | 90.1% | 10% | | % of Budget |
| <i>Cumulative % Change</i> | | -8.8% | -17.1% | 57.6% | 64.7% | | 58.2% |

Number of Permits

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>First</i> | 377 | 362 | 384 | 304 | 296 | 322 |
| <i>Second</i> | 484 | 358 | 419 | 284 | 296 | 309 |
| <i>Third</i> | 455 | 379 | 400 | 278 | 308 | 335 |
| <i>Fourth</i> | <u>350</u> | <u>342</u> | <u>353</u> | <u>231</u> | <u>377</u> | |
| | 1,666 | 1,441 | 1,556 | 1,097 | 1,277 | 966 |
| <i>Annual % Change</i> | | -13.5% | 8.0% | -29.5% | 16.4% | 7.3% |
| <i>Cumulative % Change</i> | | -13.5% | -6.6% | -34.2% | -23.3% | -26.6% |

WATER RESOURCES PLANNING and CORRECTION FEES



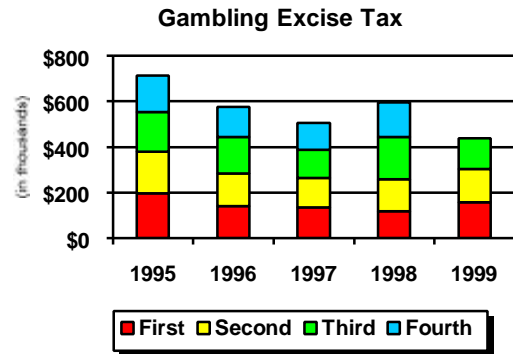
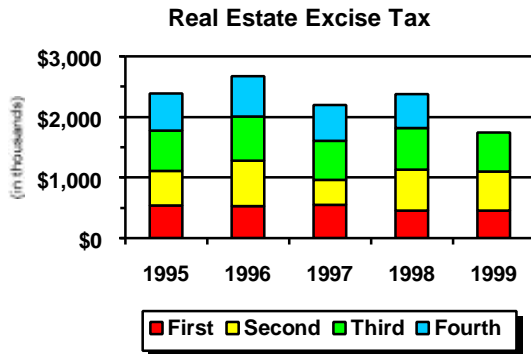
Water Resource Planning Revenue

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$196,045 | \$141,259 | \$163,192 | \$315,596 | \$247,169 | | |
| <i>Second</i> | 113,433 | 163,912 | 359,413 | 275,574 | 329,826 | | |
| <i>Third</i> | 228,303 | 121,552 | 183,815 | 247,165 | 252,769 | | |
| <i>Fourth</i> | <u>149,013</u> | <u>122,381</u> | <u>291,096</u> | <u>260,783</u> | | | |
| | 686,794 | 549,104 | 997,516 | 1,099,118 | 829,764 | 99% | \$2,331,084 |
| <i>Annual % Change</i> | | -20.0% | 81.7% | 10.2% | -1.0% | | % of Budget |
| <i>Cumulative % Change</i> | | -20.0% | 45.2% | 60.0% | 54.3% | | 35.6% |

Corrections Fees

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$72,848 | \$109,232 | \$96,876 | \$215,856 | \$329,904 | | |
| <i>Second</i> | 71,200 | 195,853 | 135,026 | 318,135 | 372,482 | | |
| <i>Third</i> | 72,080 | 113,771 | 200,434 | 322,316 | 343,321 | | |
| <i>Fourth</i> | <u>96,377</u> | <u>175,285</u> | <u>235,326</u> | <u>234,648</u> | | | |
| | 312,505 | 594,141 | 667,662 | 1,090,955 | 1,045,707 | 122% | \$3,497,920 |
| <i>Annual % Change</i> | | 90.1% | 12.4% | 63.4% | 22.1% | | % of Budget |
| <i>Cumulative % Change</i> | | 90.1% | 113.6% | 249.1% | 383.8% | | 29.9% |

EXCISE TAXES



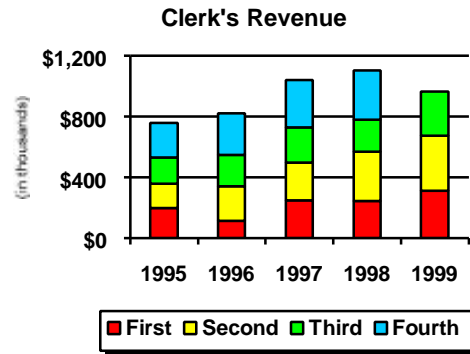
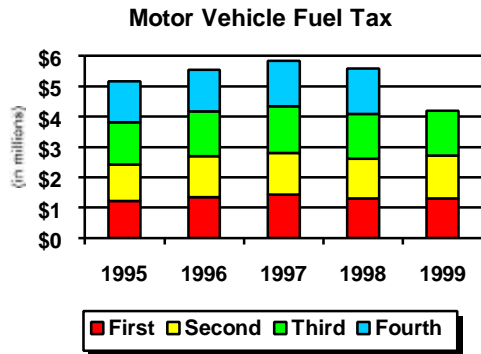
Real Estate Excise Tax Revenue (1st REET)

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$538,754 | \$526,499 | \$554,876 | \$455,591 | \$457,097 | | |
| Second | 572,279 | 749,314 | 410,376 | 672,807 | 645,910 | | |
| Third | 664,748 | 734,477 | 642,130 | 688,269 | 639,030 | | |
| Fourth | <u>611,406</u> | <u>661,759</u> | <u>587,229</u> | <u>553,870</u> | | | |
| | 2,387,187 | 2,672,049 | 2,194,611 | 2,370,537 | 1,742,037 | 96% | \$5,313,008 |
| Annual % Change | | 11.9% | -17.9% | 8.0% | -4.1% | | % of Budget |
| Cumulative % Change | | 11.9% | -8.1% | -0.7% | -1.9% | | 32.8% |

Gambling Excise Tax Revenue

| By Quarter | 1995 Actual | 1996 Actual | 1997 Actual | 1998 Actual | 1999 Actual | % of 99/98 | 1999-2000 Budget |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------------|
| First | \$195,804 | \$139,578 | \$135,467 | \$117,293 | \$158,209 | | |
| Second | 183,592 | 144,326 | 129,991 | 139,621 | 144,859 | | |
| Third | 172,451 | 160,417 | 122,772 | 185,685 | 133,909 | | |
| Fourth | <u>160,722</u> | <u>131,372</u> | <u>116,811</u> | <u>152,443</u> | | | |
| | 712,569 | 575,693 | 505,041 | 595,042 | 436,977 | 99% | \$1,016,958 |
| Annual % Change | | -19.2% | -12.3% | 17.8% | -1.3% | | % of Budget |
| Cumulative % Change | | -19.2% | -29.1% | -16.5% | -20.8% | | 43.0% |

MOTOR VEHICLE FUEL TAX and CLERK'S REVENUE



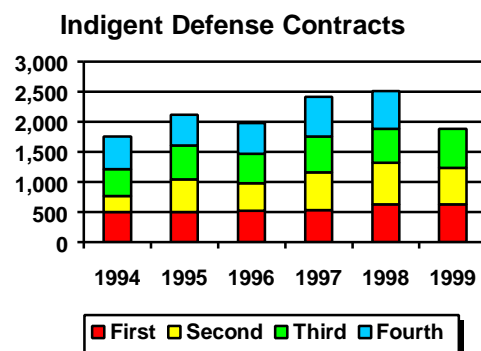
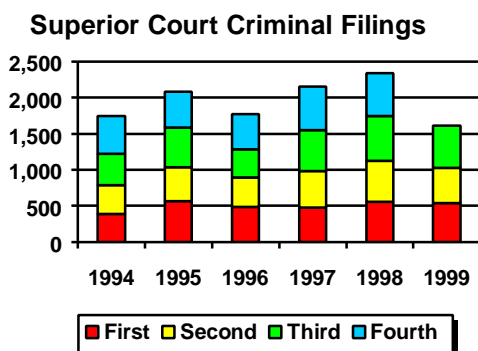
Motor Vehicle Fuel Tax (Road Fund)

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$1,209,421 | \$1,344,384 | \$1,419,675 | \$1,295,028 | \$1,307,976 | | |
| <i>Second</i> | 1,210,719 | 1,357,371 | 1,380,379 | 1,324,320 | 1,403,262 | | |
| <i>Third</i> | 1,398,857 | 1,469,960 | 1,536,501 | 1,470,119 | 1,486,897 | | |
| <i>Fourth</i> | <u>1,343,113</u> | <u>1,378,152</u> | <u>1,495,609</u> | <u>1,485,149</u> | | | |
| | 5,162,110 | 5,549,867 | 5,832,164 | 5,574,616 | 4,198,135 | 103% | \$9,911,119 |
| <i>Annual % Change</i> | | 7.5% | 5.1% | -4.4% | 2.7% | | % of Budget |
| <i>Cumulative % Change</i> | | 7.5% | 13.0% | 8.0% | 9.9% | | 42.4% |

Clerk's (Superior Court) Revenue

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------------|
| <i>First</i> | \$198,082 | \$115,538 | \$251,074 | \$244,721 | \$314,314 | | |
| <i>Second</i> | 159,282 | 228,057 | 247,661 | 324,163 | 361,091 | | |
| <i>Third</i> | 172,953 | 203,576 | 230,796 | 213,047 | 291,542 | | |
| <i>Fourth</i> | <u>226,552</u> | <u>275,929</u> | <u>311,758</u> | <u>323,274</u> | | | |
| | 756,869 | 823,100 | 1,041,289 | 1,105,205 | 920,552 | 118% | \$2,575,682 |
| <i>Annual % Change</i> | | 8.8% | 26.5% | 6.1% | 17.7% | | % of Budget |
| <i>Cumulative % Change</i> | | 8.8% | 37.6% | 46.0% | 73.6% | | 37.2% |

SUPERIOR COURT ACTIVITY



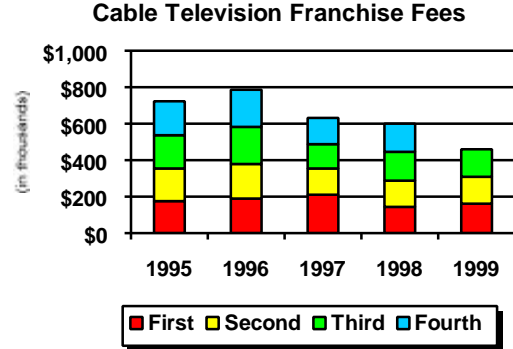
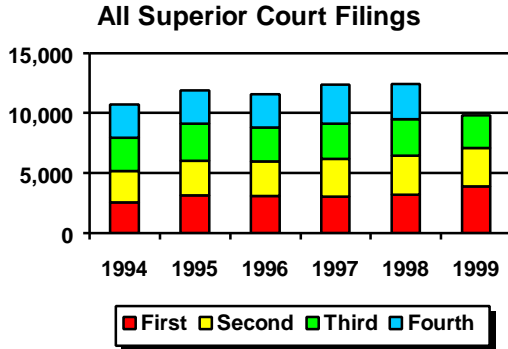
Superior Court Criminal Filings

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>First</i> | 390 | 565 | 487 | 479 | 560 | 538 |
| <i>Second</i> | 401 | 469 | 403 | 499 | 567 | 486 |
| <i>Third</i> | 434 | 550 | 395 | 573 | 621 | 590 |
| <i>Fourth</i> | <u>517</u> | <u>496</u> | <u>484</u> | <u>598</u> | <u>593</u> | |
| | 1,742 | 2,080 | 1,769 | 2,149 | 2,341 | 1,614 |
| <i>Annual % Change</i> | | 19.4% | -15.0% | 21.5% | 8.9% | -7.7% |
| <i>Cumulative % Change</i> | | 19.4% | 1.5% | 23.4% | 34.4% | 31.8% |

Number of Adult Indigent Defense Contracts

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>First</i> | 496 | 501 | 523 | 533 | 626 | 624 |
| <i>Second</i> | 270 | 535 | 454 | 628 | 690 | 605 |
| <i>Third</i> | 444 | 564 | 487 | 591 | 564 | 655 |
| <i>Fourth</i> | <u>541</u> | <u>517</u> | <u>516</u> | <u>655</u> | <u>629</u> | |
| | 1,751 | 2,117 | 1,980 | 2,407 | 2,509 | 1,884 |
| <i>Annual % Change</i> | | 20.9% | -6.5% | 21.6% | 4.2% | 0.2% |
| <i>Cumulative % Change</i> | | 20.9% | 13.1% | 37.5% | 43.3% | 55.7% |

SUPERIOR COURT ACTIVITY and CABLE TELEVISION FRANCHISE FEES



All Superior Court Filings

| <i>By Quarter</i> | <i>1994</i> | <i>1995</i> | <i>1996</i> | <i>1997</i> | <i>1998</i> | <i>1999</i> |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <i>First</i> | 2,526 | 3,130 | 3,073 | 3,041 | 3,182 | 3,865 |
| <i>Second</i> | 2,627 | 2,880 | 2,890 | 3,115 | 3,244 | 3,243 |
| <i>Third</i> | 2,761 | 3,127 | 2,830 | 2,977 | 3,065 | 2,693 |
| <i>Fourth</i> | <u>2,787</u> | <u>2,739</u> | <u>2,800</u> | <u>3,224</u> | <u>2,930</u> | |
| | 10,701 | 11,876 | 11,593 | 12,357 | 12,421 | 9,801 |
| <i>Annual % Change</i> | | 11.0% | -2.4% | 6.6% | 0.5% | 3.3% |
| <i>Cumulative % Change</i> | | 11.0% | 8.3% | 15.5% | 16.1% | 23.8% |

Cable Television Franchise Fees

| <i>By Quarter</i> | <i>1995 Actual</i> | <i>1996 Actual</i> | <i>1997 Actual</i> | <i>1998 Actual</i> | <i>1999 Actual</i> | <i>% of 99/98</i> | <i>1999-2000 Budget</i> |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------------|
| <i>First</i> | \$175,173 | \$189,184 | \$209,930 | \$142,108 | \$161,737 | | |
| <i>Second</i> | 178,825 | 189,889 | 142,775 | 147,393 | 146,473 | | |
| <i>Third</i> | 182,759 | 202,339 | 135,587 | 156,075 | 152,723 | | |
| <i>Fourth</i> | <u>184,726</u> | <u>204,374</u> | <u>143,990</u> | <u>154,819</u> | | | |
| | 721,483 | 785,786 | 632,282 | 600,395 | 460,933 | 103% | \$1,186,950 |
| <i>Annual % Change</i> | | 8.9% | -19.5% | -5.0% | 3.4% | | % of Budget |
| <i>Cumulative % Change</i> | | 8.9% | -12.4% | -16.8% | -14.1% | | 38.8% |

GIS Services

The GIS Fund (Fund 1007) was created in 1998 to capture the revenues and expenses related to GIS services that are provided to customers both internal and external to the County organization. The following schedule shows the history of this fund.

| | 1998 <u>Totals</u> | 1998 <u>Budget</u> | 1999 <u>YTD</u> | 99/00 <u>Budget</u> | % of <u>Budget</u> |
|--------------------------------|-----------------------|-----------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 0 | 0 | 57,051 | 57,051* | |
| Revenues | | | | | |
| Special projects | 29,190 | 60,000 | 16,804 | 73,800 | 9.8% |
| Sale of Maps & Pubs. | 148,434 | 97,636 | 106,926 | 320,000 | 23.2% |
| GIS-Population Handbooks | 740 | 3,000 | 1,760 | 6,000 | 22.0% |
| GIS-Shareware | 11,550 | 150,000 | 600 | 102,000 | 0.1% |
| GIS-Digital Data | 15,920 | 50,000 | 48,296 | 45,000 | 82.1% |
| GIS Services | 330,061 | 387,884 | 226,412 | 784,800 | 20.3% |
| Investment Interest/Other | 6,132 | 0 | 6,783 | 0 | N/A |
| Total Revenues | 542,027 | 748,520 | 407,581 | 1,331,600 | 30.6% |
| Expenditures | | | | | |
| GIS | (964,580) | (873,294) | (735,792) | (1,951,292) | 37.7% |
| GIS Store Front | (118,628) | (127,778) | (99,816) | (251,871) | 39.6% |
| GIS Consulting Services | (362,322) | (504,914) | (302,263) | (974,191) | 31.0% |
| Transfers | (5,312) | (8,400) | 0 | (6,800) | 0% |
| Total Expenditures | (1,450,842) | (1,514,386) | (1,137,871) | (3,184,154) | 35.7% |
| Operating Income (Loss) | (908,815) | (765,866) | (730,290) | (1,852,554) | 39.4% |
| General Fund Transfer | 965,866 | 965,866 | 714,251 | 1,917,353 | 37.3% |
| Ending Fund Balance | 57,051 | 200,000 | 41,012 | 121,850* | |

* The "99/00 Budget" beginning fund balance is the 1999 actual beginning fund balance. The "99/00 Budget" ending fund balance is a calculation, taking the 1999 actual beginning fund balance, adding in budgeted revenues and transfers, and subtracting budgeted expenses.

Community Development Detailed Schedule

| | <u>YTD-Sept</u> | <u>99/00 Budget</u> | <u>% of Budget</u> |
|-------------------------------|--------------------|-------------------------|------------------------|
| Beginning Fund Balance | (314,091) | (314,091) | |
| <u>Revenue</u> | | | |
| Building | 1,546,251 | 5,438,707 | 28% |
| Development Services | 2,462,357 | 5,146,717 | 48% |
| Long-Range Planning | 755,841 | 3,516,224 | 21% |
| Code Enforcement | 132,699 | 721,034 | 18% |
| Animal Control | 645,676 | 2,060,994 | 31% |
| Fire Marshal | 604,919 | 1,522,764 | 40% |
| Misc/Other | 9,001 | 40,295 | 22% |
| Total Revenue | 6,156,744 | 18,446,735 | 33% |
| <u>Expenses</u> | | | |
| Building | 1,199,435 | 3,208,914 | 37% |
| Development Services | 2,442,916 | 6,849,541 | 36% |
| Long-Range Planning | 875,758 | 2,768,483 | 32% |
| Code Enforcement | 383,534 | 1,082,370 | 35% |
| Animal Control | 620,520 | 1,629,867 | 38% |
| Fire Marshal | 595,990 | 1,633,872 | 36% |
| Administration | 797,939 | 2,293,915 | 35% |
| Total Expenses | 6,916,092 | 19,466,962 | 36% |
| Ending Fund Balance | (1,073,439) | (1,334,318) | |